

Budget

2019-2020

#BRCbudget19



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Budget 2019-2020

Building Australia's best regional community



\$2.8 million
**Airport and Aviation
Precinct upgrade**
meeting security
needs and creating
investment
opportunities



\$2.6 million
in pathways
adding over 15km
to the existing
network



\$4.8 million
in parks and open spaces
supporting management
and development of 2600
hectares of community
spaces in the region.



\$27.8 million
on roads
improving our
region's road
network



\$23 million
investment in water
providing better
delivery and quality
water to the region



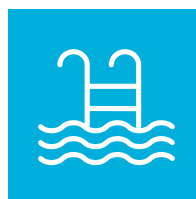
\$2.2 million
investment in wastewater
treatment ensuring
we keep our water
system healthy



\$4.6 million
in drainage
improvements addressing
stormwater and drainage
issues across the region



\$811,000
environmental project
to assist with reducing
urban glow, protecting
the turtles



\$1.3 million
in pools, sport and recreation
including improvements to
Childers, Gin Gin and Norville
Park pools



Economic snapshot

**Gross Regional
Product of \$4.1
billion up 3.1% vs
national growth
of 2.9%**

**\$355 million
worth of new
projects from
189 successfully
incentivised Open
for Development
Applications**

**1.5 million
visitors annually
spending a total
of \$463 million**

**Lowest ever
rate rise of 1.8%
to ease cost-of-
living pressure**

Follow **#BRCbudget19** to stay informed
about projects and initiatives across the
Bundaberg Regional Council area.



“ The lowest increase in the history of Bundaberg Regional Council ”

Mayor’s message

When this Council was elected in 2016 we set about improving the Council budget, initiating measures to stimulate the local economy and build Australia’s best regional community.

These things don’t happen overnight and they don’t happen in isolation.

They require planning, partnerships and commitment.

After much hard work the Bundaberg Region is now poised for an exciting new era.

Looking at the broader economy, unemployment is still high but trending downwards. Agriculture is diversifying and creating new markets. Advanced manufacturing shows the Bundaberg Region is a clever community.

Waste disposal vehicles are made here, cane harvesters, aeroplanes and much more.

Bundaberg Region people are innovative. All of us admire the enterprise and initiative of our entrepreneurs.

Council is leading the way through initiatives such as smart water meters. We introduced the Hinkler Innovation Series to share ideas from around the world and we are developing an open data policy

to share information with the community and app developers.

We’re connecting people with their local government and each other. New Council websites are being developed and the Bundaberg Now website will continue to provide a forum for community engagement and sharing information.

We still face many challenges but the building blocks are in place. Council is playing its part in this Budget through sound financial management and targeted spending to stimulate business.

Rate revenue will rise 1.8 per cent to a total of \$150.4 million. This is the lowest increase in the history of Bundaberg Regional Council.

Council recognises that cost of living pressures are a big issue for many people in our community, which is why we’re adopting a minimal rate increase.

We are also raising the pensioner discount from \$140 to \$165 at an additional cost of \$259,000 to provide relief for 10,360 pensioner ratepayers.

The budget commits nearly \$108 million for capital projects, up from \$102 million in the current financial year.

This investment will build better roads and bridges, improve drainage, upgrade our parks and create more footpaths.

Almost every resident will see Council workers and contractors in

their neighbourhood over the next 12 months, building Australia’s best regional community.

Many of these projects are being funded through the State Government’s Works for Queensland program. Others, such as the Gin Gin streetscape and Childers Pool upgrades, have received Federal Government support.

The Regional Deal offers promise of more partnerships between Federal, State and Local Government, similar to the Gin Gin Community Hub, which all three levels of government are funding.

Council continues to support arts and culture, sport and recreation, waste disposal, environmental management, food health and more through ongoing operational funds. The total operational expenditure in 2019-20 is \$195 million.

Roads (\$27.8 million) and Water Services (\$23.4 million) account for nearly half of our projected capital spending.

There will be significant works such as Winfield Road bridge replacements and water treatment plant upgrades.

I’d like to thank Councillors for their collaborative approach to framing this year’s Budget.

I also acknowledge our staff for their ongoing commitment to building Australia’s best regional community.

Jack Dempsey
Mayor, Bundaberg Regional Council



\$108 million
capital budget



\$195 million
operating budget



1.8% rate rise
lowest ever

Budget statements



BUNDBERG REGIONAL COUNCIL
Budgeted Statement of Income and Expenditure

For the period ending 30 June 2020

	Council			General			Waste Management			Wastewater			Water		
	Estimated Actuals	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast
	2018/19	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22	2019/20	2020/21	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Operating Income															
Rates and utility charges*	156,069,910	159,069,780	163,025,857	167,095,392	86,552,500	89,093,138	91,709,980	15,243,500	15,626,112	16,018,327	16,018,327	31,526,756	27,564,000	27,701,820	27,840,329
Less: Discounts & pensioner remissions	(8,476,650)	(8,708,900)	(8,926,307)	(9,154,109)	(8,039,800)	(8,255,861)	(8,478,301)	(227,600)	(228,738)	(229,882)	(229,882)	(257,152)	(186,900)	(187,895)	(188,774)
Net rates and utility charges	147,593,260	150,360,880	154,099,550	157,941,283	78,512,700	80,837,277	83,231,679	15,015,900	15,397,374	15,788,445	15,788,445	31,269,604	27,377,100	27,513,925	27,651,555
Fees and charges	20,619,601	22,577,439	23,257,584	23,956,218	15,187,094	15,644,605	16,115,899	6,168,405	6,354,228	6,545,649	6,545,649	673,389	567,360	603,054	623,281
Interest	3,875,791	4,001,456	3,131,683	2,867,687	1,476,500	1,106,663	992,687	484,825	425,000	400,000	400,000	475,000	1,482,500	1,100,000	1,000,000
Sales, contract and recoverable works	5,845,928	5,852,600	5,940,389	6,029,494	3,672,750	3,727,841	3,783,759	797,000	808,955	821,089	821,089	404,969	990,150	1,005,002	1,020,077
Grants and subsidies	14,053,817	11,722,942	11,898,786	12,077,268	11,722,942	11,898,786	12,077,268	-	-	-	-	-	-	-	-
Donations and other contributions	247,053	468,700	475,731	482,867	118,700	120,481	122,288	350,000	355,250	360,579	360,579	-	-	-	-
Profit on sale of developed land held for resale	134,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUE	192,369,990	194,984,017	198,801,723	203,356,817	110,652,666	113,335,673	116,323,560	22,816,130	23,340,807	23,915,762	23,915,762	32,822,562	30,437,110	30,224,041	30,294,913
Operating Expenditure															
Employee benefits, materials and services	(139,014,621)	(142,687,585)	(141,058,681)	(146,143,296)	(98,022,318)	(96,555,366)	(98,774,289)	(17,989,081)	(18,508,317)	(18,872,394)	(18,872,394)	(13,190,878)	(13,817,406)	(13,392,196)	(15,305,737)
Finance costs	(4,621,016)	(4,423,000)	(4,301,861)	(4,439,157)	(1,881,583)	(1,590,469)	(1,712,743)	(905,479)	(866,975)	(858,666)	(858,666)	(1,655,393)	(242,866)	(231,235)	(212,355)
Depreciation	(47,282,286)	(47,648,274)	(50,246,412)	(51,565,842)	(34,525,651)	(36,550,596)	(37,518,161)	(1,702,364)	(1,794,607)	(1,870,408)	(1,870,408)	(5,949,227)	(5,644,828)	(6,050,374)	(6,228,046)
TOTAL OPERATING EXPENDITURE	(180,917,923)	(184,758,859)	(185,606,954)	(192,148,297)	(134,129,562)	(134,696,431)	(138,005,193)	(20,596,824)	(21,169,899)	(21,601,468)	(21,601,468)	(20,795,499)	(19,705,220)	(19,673,805)	(21,146,138)
Estimated Costs of Significant Business and Commercial Business Activities															
Community service obligations	-	-	-	-	(1,940,041)	(1,550,832)	(1,577,235)	333,100	340,963	348,969	348,969	661,992	794,400	565,335	566,274
Competitive neutrality adjustments	-	-	-	-	475,923	456,956	437,093	(294,440)	(295,176)	(295,785)	(295,785)	(155,031)	4,138	6,841	13,723
Internal tax equivalents paid	-	-	-	-	7,874,236	7,721,148	7,931,502	(531,315)	(633,663)	(760,211)	(760,211)	(3,961,997)	(3,468,824)	(3,298,130)	(3,209,294)
Return on capital	-	-	-	-	9,300,000	9,300,000	9,300,000	-	-	-	-	(3,800,000)	(3,800,000)	(5,500,000)	(5,500,000)
	-	-	-	-	15,510,118	15,927,272	16,091,360	(492,655)	(687,876)	(707,027)	(707,027)	(7,255,036)	(8,160,286)	(8,223,954)	(8,129,287)
Operating surplus/(deficit)	1,452,067	225,158	3,194,769	1,208,520	(7,826,758)	(5,433,486)	(5,590,253)	1,726,551	1,583,032	1,607,267	1,607,267	4,772,028	2,571,604	2,326,282	419,478
Capital Activities															
Grants and subsidies	25,055,242	16,526,246	12,609,949	13,344,262	16,526,246	12,609,949	13,344,262	-	-	-	-	2,997,500	2,997,500	2,997,500	2,997,500
Contributions from developers	10,850,000	10,850,000	10,850,000	10,850,000	4,855,000	4,855,000	4,855,000	-	-	-	-	85,000	1,763	1,789	1,816
Other capital income	1,018,916	197,379	108,989	195,624	105,616	107,200	108,908	-	-	-	-	(884,125)	(542,735)	(642,735)	(642,735)
Capital expenses	-	(4,886,158)	(4,886,158)	(4,886,158)	(3,396,263)	(3,396,263)	(3,396,263)	(61,035)	(61,035)	(61,035)	(61,035)	(2,198,375)	2,456,528	2,456,554	2,456,581
TOTAL CAPITAL ACTIVITIES	36,924,158	22,687,467	18,682,780	19,503,728	18,088,599	14,173,886	14,909,807	(61,035)	(61,035)	(61,035)	(61,035)	2,198,375	2,203,375	2,456,554	2,456,581
Net result	38,376,225	22,912,625	21,877,549	20,712,248	10,161,841	8,740,400	9,319,554	1,665,516	1,521,997	1,546,232	1,546,232	6,970,403	6,057,136	6,832,316	6,876,069

*Change in Total Rates and Utility Charges Levied 1.92%

BUNDABERG REGIONAL COUNCIL**Budgeted Statement of Financial Position**

For the period ending 30 June 2020

	Estimated Actuals	Original Budget	Forecast	Forecast
	2018/19	2019/20	2020/21	2021/22
	\$	\$	\$	\$
Current Assets				
Cash and cash equivalents	108,350,003	76,091,284	59,870,067	54,156,853
Trade and other receivables	15,481,616	15,654,308	16,082,469	16,478,559
Inventories	4,097,762	4,097,762	4,097,762	4,097,762
Non-current assets held for sale	1,942,834	1,942,834	1,942,834	1,942,834
	<u>129,872,215</u>	<u>97,786,188</u>	<u>81,993,132</u>	<u>76,676,008</u>
Non-Current Assets				
Investment property	7,158,581	7,265,960	7,374,949	7,485,573
Property, plant and equipment	2,131,620,516	2,215,224,736	2,297,495,132	2,369,629,143
Intangible assets	7,048,330	6,921,109	6,601,440	6,290,856
	<u>2,145,827,427</u>	<u>2,229,411,805</u>	<u>2,311,471,521</u>	<u>2,383,405,572</u>
TOTAL ASSETS	<u>2,275,699,642</u>	<u>2,327,197,993</u>	<u>2,393,464,653</u>	<u>2,460,081,580</u>
Current Liabilities				
Trade and other payables	16,222,569	11,723,573	11,622,229	12,040,568
Borrowings	7,156,107	7,539,726	7,341,841	8,067,275
Provisions	12,389,143	12,389,143	12,389,143	12,389,143
Unearned revenue	596,382	596,382	596,382	596,382
	<u>36,364,201</u>	<u>32,248,824</u>	<u>31,949,595</u>	<u>33,093,368</u>
Non-Current Liabilities				
Borrowings	70,165,376	70,955,114	81,304,173	89,925,481
Provisions	18,231,648	18,752,648	19,273,648	19,794,648
	<u>88,397,024</u>	<u>89,707,762</u>	<u>100,577,821</u>	<u>109,720,129</u>
TOTAL LIABILITIES	<u>124,761,225</u>	<u>121,956,586</u>	<u>132,527,416</u>	<u>142,813,497</u>
NET COMMUNITY ASSETS	<u>2,150,938,417</u>	<u>2,205,241,407</u>	<u>2,260,937,237</u>	<u>2,317,268,083</u>
Community Equity				
Asset revaluation surplus	492,159,451	523,549,817	557,368,097	592,986,695
Retained surplus	1,658,778,966	1,681,691,590	1,703,569,140	1,724,281,388
TOTAL COMMUNITY EQUITY	<u>2,150,938,417</u>	<u>2,205,241,407</u>	<u>2,260,937,237</u>	<u>2,317,268,083</u>

BUNDABERG REGIONAL COUNCIL
Budgeted Statement of Cash Flow

For the period ending 30 June 2020

	Estimated Actuals	Original Budget	Forecast	Forecast
	2018/19	2019/20	2020/21	2021/22
	\$	\$	\$	\$
Cash Flows from Operating Activities				
Receipts from customers	172,646,996	177,813,934	182,754,429	187,415,538
Payments to suppliers and employees	(136,597,270)	(147,526,581)	(141,505,125)	(146,075,236)
	<u>36,049,726</u>	<u>30,287,353</u>	<u>41,249,304</u>	<u>41,340,302</u>
Recurrent grants, subsidies, contributions and donations	15,040,732	12,870,934	12,356,748	12,544,878
Interest received	3,875,791	4,001,456	3,131,684	2,867,688
Proceeds from sale of developed land held for resale	176,364	-	-	-
Borrowing costs	(3,619,281)	(3,437,000)	(3,305,059)	(3,435,257)
Net Cash Inflow/(Outflow) from Operating Activities	<u>51,523,332</u>	<u>43,722,743</u>	<u>53,432,677</u>	<u>53,317,611</u>
Cash Flow from Investing Activities :				
Proceeds from sale of property, plant and equipment	1,018,916	900,000	900,000	900,000
Capital grants, subsidies, contributions and donations	27,905,241	19,466,246	15,459,949	16,279,262
Payments for property, plant and equipment	(94,835,392)	(97,336,066)	(96,165,016)	(85,556,828)
Payments for intangible assets	(973,275)	(185,000)	-	-
Net Cash Inflow/(Outflow) from Investing Activities	<u>(66,884,510)</u>	<u>(77,154,820)</u>	<u>(79,805,067)</u>	<u>(68,377,566)</u>
Cash Flow from Financing Activities :				
Proceeds from borrowings	5,900,000	8,500,000	17,650,000	16,650,000
Repayment of borrowings	(6,653,043)	(7,326,642)	(7,498,827)	(7,303,259)
Net Cash Inflow/(Outflow) from Financing Activities	<u>(753,043)</u>	<u>1,173,358</u>	<u>10,151,173</u>	<u>9,346,741</u>
Net Increase/(Decrease) in Cash Held	(16,114,221)	(32,258,719)	(16,221,217)	(5,713,214)
Cash at beginning of reporting period	124,464,224	108,350,003	76,091,284	59,870,067
Cash at end of Reporting Period	<u>108,350,003</u>	<u>76,091,284</u>	<u>59,870,067</u>	<u>54,156,853</u>

BUNDABERG REGIONAL COUNCIL**Budgeted Statement of Changes in Equity**

For the period ending 30 June 2020

	Estimated Actuals	Original Budget	Forecast	Forecast
	2018/19	2019/20	2020/21	2021/22
	\$	\$	\$	\$
Opening Balance - Retained Surplus	1,620,402,741	1,658,778,966	1,681,691,591	1,703,569,140
Net result	38,376,225	22,912,625	21,877,549	20,712,248
Closing Balance - Retained Surplus	<u>1,658,778,966</u>	<u>1,681,691,591</u>	<u>1,703,569,140</u>	<u>1,724,281,388</u>
Opening Balance - Asset Revaluation Surplus	492,159,451	492,159,451	523,549,816	557,368,097
Increase in asset revaluation surplus	-	31,390,365	33,818,281	35,618,598
Closing Balance - Asset Revaluation Surplus	<u>492,159,451</u>	<u>523,549,816</u>	<u>557,368,097</u>	<u>592,986,695</u>
Total Community Equity	<u>2,150,938,417</u>	<u>2,205,241,407</u>	<u>2,260,937,237</u>	<u>2,317,268,083</u>

BUNDABERG REGIONAL COUNCIL
Long-Term Financial Forecast
Income and Expenditure
For the period ending 30 June 2020

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Income										
Rates and utility charges	159,069,780	163,025,856	167,095,389	171,281,731	176,150,720	181,160,449	186,315,014	191,618,634	197,075,649	202,690,527
Less: Discounts & pensioner remissions	(8,708,900)	(8,928,307)	(9,154,109)	(9,386,497)	(9,625,669)	(9,871,828)	(10,125,184)	(10,385,952)	(10,654,354)	(10,930,619)
Net rates and utility charges	150,360,880	154,097,549	157,941,280	161,895,234	166,525,051	171,288,621	176,189,830	181,232,682	186,421,295	191,759,908
Fees and charges	22,577,439	23,257,584	23,958,219	24,679,960	25,423,444	26,189,325	26,978,279	27,791,000	28,628,203	29,490,628
Interest	4,001,456	3,131,683	2,867,687	2,775,899	2,515,047	2,864,204	3,429,392	3,929,713	4,707,933	5,368,062
Sales, contract and recoverable works	5,852,600	5,940,389	6,029,495	6,119,937	6,211,736	6,304,912	6,399,486	6,495,478	6,592,911	6,691,804
Grants and subsidies	11,722,942	11,898,786	12,077,268	12,258,427	12,442,303	12,628,938	12,818,372	13,010,648	13,205,807	13,403,894
Donations and other contributions	468,700	475,731	482,866	490,110	497,461	504,923	512,497	520,184	527,987	535,907
TOTAL OPERATING REVENUE	194,984,017	198,801,722	203,356,815	208,219,567	213,615,042	219,780,923	226,327,856	232,979,705	240,084,136	247,250,203
Operating Expenditure										
Employee benefits, materials and services	(142,687,585)	(141,058,680)	(146,143,299)	(150,833,962)	(154,942,021)	(158,312,995)	(163,878,354)	(167,078,949)	(170,209,343)	(176,825,602)
Finance costs	(4,423,000)	(4,301,861)	(4,439,156)	(4,520,062)	(4,427,715)	(4,279,053)	(4,296,031)	(4,261,300)	(4,276,478)	(4,361,512)
Depreciation	(47,648,274)	(50,246,412)	(51,565,843)	(52,785,930)	(54,026,672)	(55,290,894)	(56,209,023)	(57,636,986)	(59,192,284)	(60,718,271)
TOTAL OPERATING EXPENDITURE	(194,758,859)	(195,606,953)	(202,148,298)	(208,139,954)	(213,396,408)	(217,882,942)	(224,383,408)	(228,977,235)	(233,678,105)	(241,905,385)
Operating surplus/(deficit)	225,158	3,194,769	1,208,517	79,613	218,634	1,897,981	1,944,448	4,002,470	6,406,031	5,344,818
Capital Activities										
Grants and subsidies	16,526,246	12,609,949	13,344,262	14,124,934	11,100,000	13,700,000	10,100,000	12,600,000	12,600,000	5,100,000
Contributions from developers	10,850,000	10,850,000	10,850,000	10,850,000	10,850,000	10,850,000	10,850,000	10,850,000	10,850,000	10,850,000
Other capital income	197,379	108,989	195,624	112,284	113,968	115,677	117,413	119,174	120,961	122,776
Capital expenses	(4,886,158)	(4,886,158)	(4,886,158)	(4,886,158)	(4,886,158)	(4,886,158)	(4,886,158)	(4,886,158)	(4,886,158)	(4,886,158)
TOTAL CAPITAL ACTIVITIES	22,687,467	18,682,780	19,503,728	20,201,060	17,177,810	19,779,519	16,181,255	18,683,016	18,684,803	11,186,618
Net result	22,912,625	21,877,549	20,712,245	20,280,673	17,396,444	21,677,500	18,125,703	22,685,486	25,090,834	16,531,436

BUNDABERG REGIONAL COUNCIL
Long-Term Financial Forecast
Assets, Liabilities and Equity
For the period ending 30 June 2020

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets										
Cash and cash equivalents	76,091,284	59,870,067	54,156,853	45,202,671	50,291,903	71,069,476	87,408,420	112,220,189	141,421,768	151,078,630
Trade and other receivables	15,654,308	16,882,469	16,478,559	16,885,781	17,303,278	17,828,771	18,320,422	18,826,027	19,293,131	19,880,724
Inventories	4,097,762	4,097,762	4,097,762	4,097,762	4,097,762	4,097,762	4,097,762	4,097,762	4,097,762	4,097,762
Non-current assets held for sale	1,942,834	1,942,834	1,942,834	1,942,834	1,942,834	1,942,834	1,942,834	1,942,834	1,942,834	1,942,834
	97,786,188	81,993,132	76,676,008	68,129,048	73,635,777	94,938,843	111,769,438	137,086,812	166,755,495	176,999,950
Non-Current Assets										
Investment property	7,265,960	7,374,949	7,485,573	7,597,857	7,711,825	7,827,502	7,944,915	8,064,088	8,185,050	8,307,825
Property, plant and equipment	2,215,224,736	2,297,495,132	2,369,629,143	2,439,096,474	2,489,984,432	2,535,224,933	2,579,665,805	2,622,314,060	2,668,673,856	2,716,301,289
Intangible assets	6,921,109	6,601,440	6,290,856	5,990,668	5,697,523	5,411,244	5,131,659	4,858,602	4,591,908	4,364,500
	2,229,411,805	2,311,471,521	2,383,405,572	2,452,684,999	2,503,393,780	2,548,463,679	2,592,742,379	2,635,236,750	2,681,450,814	2,728,973,614
TOTAL ASSETS	2,327,197,993	2,393,464,653	2,460,081,580	2,520,814,047	2,577,029,557	2,643,402,522	2,704,511,817	2,772,323,562	2,848,206,309	2,905,973,564
Current Liabilities										
Trade and other payables	11,723,573	11,622,229	12,040,568	12,426,534	12,729,745	13,042,132	13,500,010	13,763,531	13,982,980	14,565,563
Borrowings	7,539,726	7,341,841	8,067,275	8,458,787	7,447,999	7,139,019	7,165,466	7,258,183	8,035,662	8,338,015
Provisions	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143
Unearned revenue	596,382	596,382	596,382	596,382	596,382	596,382	596,382	596,382	596,382	596,382
	32,248,824	31,949,595	33,093,368	33,870,846	33,163,269	33,166,676	33,651,001	34,007,239	35,004,167	35,889,103
Non-Current Liabilities										
Borrowings	70,955,114	81,304,173	89,925,481	91,740,445	92,310,984	96,197,455	96,549,368	97,810,882	102,805,344	96,973,122
Provisions	18,752,648	19,273,648	19,794,648	20,315,648	20,836,648	21,357,648	21,878,648	22,399,648	22,920,648	23,441,648
	89,707,762	100,577,821	109,720,129	112,056,093	113,147,632	117,555,103	118,428,016	120,210,530	125,725,992	120,414,770
TOTAL LIABILITIES	121,956,586	132,527,416	142,813,497	145,926,939	146,310,901	150,721,779	152,079,017	154,217,769	160,730,159	156,303,873
NET COMMUNITY ASSETS	2,205,241,407	2,260,937,237	2,317,268,083	2,374,887,108	2,430,718,656	2,492,680,743	2,552,432,800	2,618,105,793	2,687,476,150	2,749,669,691
Community Equity										
Asset revaluation surplus	523,549,817	557,368,097	592,986,695	630,325,047	668,760,150	709,044,736	750,671,090	793,658,597	837,938,118	883,600,223
Retained surplus	1,681,691,590	1,703,569,140	1,724,281,388	1,744,562,061	1,761,958,506	1,783,636,007	1,801,761,710	1,824,447,196	1,849,538,032	1,866,069,468
TOTAL COMMUNITY EQUITY	2,205,241,407	2,260,937,237	2,317,268,083	2,374,887,108	2,430,718,656	2,492,680,743	2,552,432,800	2,618,105,793	2,687,476,150	2,749,669,691

BUNDBERG REGIONAL COUNCIL
Financial Sustainability Ratios

For the period ending 30 June 2020

Target

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Net Financial Liabilities Ratio Total liabilities less current assets divided by operating revenue	12.4%	25.4%	32.5%	37.4%	34.0%	25.4%	17.8%	7.4%	-2.5%	-8.3%
Operating Surplus Ratio Operating surplus divided by total operating revenue	0.1%	1.6%	0.6%	0.0%	0.1%	0.9%	0.9%	1.7%	2.7%	2.1%
Asset Sustainability Ratio Capital expenditure on replacement assets divided by depreciation expense	59.0%	53.1%	40.9%	56.0%	54.9%	42.1%	53.7%	58.2%	59.3%	42.8%

BUNDABERG REGIONAL COUNCIL

Estimated Activity Statement

For the period ending 30 June 2020

	Water	Wastewater	Waste Management	Council's Holiday Parks	Bundaberg Airport
	2019/20	2019/20	2019/20	2019/20	2019/20
	\$	\$	\$	\$	\$
Estimated revenue payable to Council	1,684,293	464,347	256,909	-	-
Estimated revenue payable to external clients	27,270,317	30,018,113	22,074,396	2,815,015	5,419,638
Community service obligations	794,400	812,541	333,100	-	50,000
	<u>29,749,010</u>	<u>31,295,001</u>	<u>22,664,405</u>	<u>2,815,015</u>	<u>5,469,638</u>
Less: Estimated expenses	(19,517,369)	(18,592,681)	(20,466,421)	(2,336,182)	(3,495,184)
Estimated surplus/(deficit)	<u>10,231,641</u>	<u>12,702,320</u>	<u>2,197,984</u>	<u>478,833</u>	<u>1,974,454</u>

Description of estimated CSO's provided to business activities

Pension remissions	186,900				
Provision of water allocations to unlicensed sporting clubs free of charge	205,000				
Internal bulk water provisions	87,500				
Water leak relief	85,000				
Infrastructure charges incentives	230,000				
Pension remissions		254,600			
Providing pedestal discount for community and aged care facilities		324,111			
Providing pedestal discount for not-for-profit sporting clubs		48,830			
Infrastructure charges incentives		185,000			
Pension remissions			227,600		
Provision of bins and waste disposal for community events			20,000		
In-kind assistance for charities			85,500		
Parking concessions					50,000

BUNDABERG REGIONAL COUNCIL

10 Year Capital Investment Summary

For the period ending 30 June 2020

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
Expenditure Type											
New	25,580,667	30,447,710	33,328,331	27,396,854	29,938,237	26,270,819	18,107,361	12,743,563	2,699,356	19,418,431	225,931,329
Upgrade	49,527,119	43,643,750	25,157,000	32,882,774	8,661,604	8,348,158	15,978,804	17,157,692	29,146,100	12,017,827	242,520,827
Renewal	25,431,737	23,413,748	28,706,374	22,440,916	25,701,314	23,465,547	28,137,407	29,177,460	27,152,486	28,906,091	262,533,080
Loan Redemption	7,326,642	7,498,826	7,303,258	8,043,523	8,440,249	7,422,510	7,121,639	7,145,769	7,228,059	8,029,869	75,560,344
	107,866,165	105,004,034	94,494,963	90,764,067	72,741,404	65,507,034	69,345,211	66,224,484	66,226,001	68,372,218	806,545,581
Asset Class											
Land	1,498,224	-	-	-	-	-	-	-	-	-	1,498,224
Land Restoration	1,168,457	1,340,192	1,634,877	319,665	328,617	337,837	5,693,455	4,267,882	205,920	-	15,296,902
Investment Property	1,850,000	-	-	-	-	-	-	-	-	-	1,850,000
Buildings & Structures	16,792,323	22,140,779	27,422,631	8,196,755	24,655,556	25,371,296	21,134,514	28,285,443	30,489,178	8,737,470	213,225,945
Plant & Equipment	10,533,866	9,799,514	7,234,812	6,770,101	7,762,758	6,681,880	6,603,893	7,384,185	6,385,744	6,381,519	75,538,272
Transport Infrastructure	38,983,210	32,147,723	30,057,385	23,852,932	18,054,200	16,010,217	18,480,625	15,094,713	16,855,650	35,247,788	244,784,443
Stormwater Drainage	4,650,000	2,439,000	2,678,000	26,556,480	1,497,953	1,261,626	2,286,765	960,492	1,929,450	927,606	45,187,371
Sewerage Infrastructure	1,955,000	12,390,000	9,093,000	7,161,985	8,483,351	3,650,603	3,366,413	1,393,000	1,414,000	3,842,215	52,749,568
Water Infrastructure	22,923,443	17,248,000	9,071,000	9,862,626	3,518,721	4,771,065	4,657,906	1,693,000	1,718,000	5,205,751	80,669,512
Intangibles	185,000	-	-	-	-	-	-	-	-	-	185,000
Loan Redemption	7,326,642	7,498,826	7,303,258	8,043,523	8,440,249	7,422,510	7,121,639	7,145,769	7,228,059	8,029,869	75,560,344
	107,866,165	105,004,034	94,494,963	90,764,067	72,741,404	65,507,034	69,345,211	66,224,484	66,226,001	68,372,218	806,545,581
Funding Sources											
Grants & Subsidies	19,017,746	16,369,949	13,429,262	14,124,934	11,100,000	13,700,000	10,100,000	12,600,000	12,600,000	5,100,000	128,141,891
Loans	8,500,000	17,650,000	16,650,000	10,250,000	8,000,000	11,000,000	7,500,000	8,500,000	13,000,000	2,500,000	103,550,000
Infrastructure Charges	11,090,000	2,840,000	3,150,000	3,664,238	2,418,453	1,166,096	4,662,531	-	978,891	5,813,728	35,783,937
Asset Sales	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	9,000,000
Reserves	3,018,457	1,340,192	1,634,877	319,665	328,617	337,837	1,693,455	267,882	205,920	-	9,146,902
General Revenue	65,339,962	65,903,893	58,730,824	61,505,230	49,994,335	38,403,101	44,489,225	43,956,602	38,541,189	54,058,490	520,922,851
	107,866,165	105,004,034	94,494,963	90,764,067	72,741,404	65,507,034	69,345,211	66,224,484	66,226,001	68,372,218	806,545,581

Revenue policy

Head of Power

- *Local Government Regulation 2012*, section 193; and
- Corporate Plan, Outcome 3.1 – A sustainable financial position.

Intent

The purpose of this policy is to achieve compliance with section 193 of the *Local Government Regulation 2012* and to outline the principles applied by Council.

Scope

This policy applies to all staff and Councillors.

Policy Statement

1. Principles used of the making and levying of Rates and Charges

- a) Equity – ensuring the fair and consistent application of lawful rating and charging principles without bias, taking account of all relevant considerations;
- b) Transparency – openness in the processes involved in the making of rates and charges;
- c) Simplicity – a rating regime that is simple and cost effective to administer;
- d) Consistency – by scheduling the issue of rates notices on a regular basis;
- e) Fiscal responsibility – levying an amount sufficient to allow Council to meet its budgetary responsibilities;
- f) Clarity – by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities;
- g) Flexibility – responding where possible to unforeseen changes in the local economy and providing a wide range of payment options; and
- h) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council’s long term planning.

2. Principles used for granting Concessions for Rates and Charges

- a) Flexibility – by having regard to the different types of ratepayers/organisations within the local community;
- b) Equity – through consistent treatment for ratepayers/organisations with similar circumstances; and
- c) Transparency – by making the requirements necessary to receive concessions clear.

3. Principles used for the recovery of overdue Rates and Charges

- a) Transparency and clarity – making the obligations clear to ratepayers and the processes used by Council to assist ratepayers to meet these obligations;
- b) Simplicity – making the processes used to recover outstanding rates and charges clear and simple to administer and cost effective;

- c) Flexibility – by responding where necessary to changes in the local economy; and
- d) Equity – having regard to providing the same treatment for ratepayers with similar circumstances.

4. Principles used in Cost-recovery methods

- a) Fiscal responsibility – through full cost recovery, endeavouring to recover the full cost of the service for which the fee is remitted to minimise the effect on ratepayers;
- b) Simplicity – to make the levying of cost-recovery fees simple, efficient, and inexpensive to administer in order to minimise costs; and
- c) Clarity – in the method of calculating the amounts payable by the recipient of the service.

5. Purpose for Concessions for Rates and Charges

5.1 Council will apply concessions for the following groups, for the purposes outlined:

- a) Remission of rates and charges for pensioners – Council acknowledges that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income.
- b) Concessions for community, sporting and welfare groups – Council recognises that there are organisations which operate for the general benefit of the community with limited financial resources.

5.2 Council also provides utility charges rebates on the basis set out in Council's Revenue Statement.

6. The extent to which physical and social infrastructure costs are funded by Development costs

By levying infrastructure charges for new development, Council intends to fund the physical and social costs of providing trunk infrastructure to service development within the Bundaberg Region.

Council's infrastructure charges aim to provide a reasonable and equitable distribution of costs between Council and developers of land, managing the impact of infrastructure costs of new development on existing ratepayers. Council may reduce the infrastructure charges payable for new development in accordance with Council's 'Bundaberg Open for Development' initiative.

Council's infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*.

Associated Documents

- *Local Government Act 2009*
- CP-3-004 Revenue Statement
- CP-3-002 Debt Recovery Policy

Document Controls

Council will review this policy annually or in response to changes to law or best practice.

Policy Owner

The Chief Financial Officer, Financial Services is the responsible person for this policy.

Revenue statement

Head of Power

- *Local Government Regulation 2012*, sections 169(2)(b) and 172; and
- *Corporate Plan, Outcome 3.1 - A sustainable financial position*

Intent

The purpose of the Revenue Statement is to achieve compliance with sections 169(b) and 172 of the *Local Government Regulation 2012* and to provide an explanation of the rates and charges, cost recovery fees, and concessions adopted by Council.

Scope

The Revenue Statement applies to all staff and Councillors.

Policy Statement

Pursuant to sections 169(2)(b) and 172 of the *Local Government Regulation 2012*, Council is required to incorporate a Revenue Statement within its budget for each financial year that outlines the rates and charges, cost recovery fees, and concessions that the Council intends to apply as detailed below.

1. The measures adopted for revenue raising:

Bundaberg Regional Council (Council) for any financial year will, as properly planned to meet requirements, make and levy:

- Differential General Rates;
- Minimum General Rates;
- Separate Rates and Charges (for a specific purpose benefitting the Region);
- Special Rates and Charges (generally across specific benefited or serviced areas of the Region);
- Utility Charges.

In respect of utility charges, Council will, as properly planned to meet requirements, make and levy such charges for supplying:

- Water services;
- Sewerage services;
- Waste and recycling collection services; and
- Trade waste processing services.

Council's rate-setting and charging structures will be based on the principles outlined in its Revenue Policy including equity, transparency, simplicity, consistency, fiscal responsibility, clarity, flexibility and sustainability.

2. Definitions

'Rateable land' is defined by Section 93(2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.

'Primary Council land use code' shall mean a code recorded in Council's rating files as a Council code which identifies the principal use of the land or the potential predominant use by virtue of its improvements or activities conducted upon the land.

'Secondary Council land use code' shall mean a code used in conjunction with the primary Council land use code to indicate a particular land use or the potential predominant use by virtue of its improvements or activities conducted upon the land.

'Strata title residential and commercial property' and **'Strata title residential and commercial use'** shall mean – Lots, which have a primary Council land use code of 1008 or 1009, created under the provisions of the *Building Units and Group Titles Act 1980* or the *Body Corporate and Community Management Act 1997*.

'Subdivided land' is defined in Chapter 2, Part 2, Subdivision 3, Sections 49-51 of the *Land Valuation Act 2010* as follows:

Subdivision applies to a parcel (the relevant parcel) if:

- a) the relevant parcel is one of the parts into which land has been subdivided; and
- b) the person who subdivided the land (the "subdivider") is the owner of the parcel; and
- c) the relevant parcel is not developed land.

3. General Rates / Differential General Rates:

General rates are levied on all rateable properties in the regional area, and are calculated on the basis of the value of land. The value of land is determined by the Department of Natural Resources, Mines & Energy according to:

- in the case of rural land, its unimproved capital value; and
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2020, on all rateable land in the Local Government area.

Where Council makes a determination that a parcel of land is intended to be used for a particular purpose, or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

Further, Council delegates to the Chief Executive Officer the power (contained in Section 81(4) and (5) of the *Local Government Regulation 2012*) to identify the rating category to which each parcel of rateable land in Council's area belongs.

In accordance with Sections 88 and 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed of the general rating category in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections shall be submitted to the Chief Executive Officer, Bundaberg Regional Council, and the only basis for objection shall be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

4. Council will adopt a Minimum General Rate for each of the aforementioned rating categories. The purpose of adopting a Minimum General Rate is to:
- set a minimum contribution to be made from all properties situated within the region; and
 - ensure that general rate revenue from lower valued properties within the region results in a more equitable contribution from such properties towards the cost of services funded from general rates.

In accordance with Section 77(3) of the *Local Government Regulation 2012*, Minimum General Rates do not apply to subdivided land with a land use code of 1072.

5. In accordance with Sections 92 and 94 of the *Local Government Act 2009* and Section 77 to 82 of the *Local Government Regulation 2012*, Council makes and levies differential general rates and corresponding Minimum General Rates for the year ending 30 June 2020, against rateable land categories as follows:

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
1	Urban Residential Land – Land that is used, or has the potential to be used, for urban residential purposes, other than land included in Category 5	1001 - Vacant Land 1002 - Single Use Dwelling 1003 - Multi Unit Dwellings – Flats/Dual Occupancy 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49-51 Valuation	1.3167	\$1,127
2	Rural Residential Land – Land that is used, or has the potential to be used, for rural residential purposes	1003 - Multi Unit Dwellings – Flats/Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49-51 Valuation 1094 - Other Rural Land	1.1327	\$1,131
3		<i>Intentionally left blank</i>		
4		<i>Intentionally left blank</i>		

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
5	<p>Coastal Towns - Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield and Woodgate Beach, and does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean.</p> <p><i>* Refer Differential Rating Maps 1-10</i></p>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi-Unit Dwelling, Flats, Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49-51 Valuation	1.0742	\$1,251
6	<i>Intentionally left blank</i>			
7	<p>Urban Oceanfront – Land that is used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Winfield and Woodgate Beach, and has frontage to the Pacific Ocean, or has frontage to a road which, in turn, has frontage to the Pacific Ocean</p> <p><i>* Refer Differential Rating Maps 1-10</i></p>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwelling, Flats, Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Non-Medical 1072 - Section 49-51 Valuation	1.0121	\$1,418
8	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
9	Agricultural Land - <i>Land that is used, or has the potential to be used, for agricultural purposes.</i>	1060 - Sheep Grazing 1061 - Sheep Breeding 1064 - Cattle Grazing & Breeding 1065 - Cattle Breeding & Fattening 1066 - Cattle Fattening 1067 - Goats 1068 - Milk Quota 1069 - Milk No Quota 1070 - Cream 1071 - Oil Seeds 1073 - Grains 1074 - Turf Farms 1075 - Sugar Cane 1076 - Tobacco 1077 - Cotton 1078 - Rice 1079 - Orchards 1080 - Tropical Fruits 1081 - Pineapple 1082 - Vineyards 1083 - Small Crops & Fodder Irrigation 1084 - Small Crops & Fodder Non Irrigation 1085 - Pigs 1086 - Horses 1087 - Poultry 1088 - Forestry & Logs 1089 - Animals – Special 1090 - Stratum	1.5492	\$1,251
10		<i>Intentionally left blank</i>		
11		<i>Intentionally left blank</i>		

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
12	Bundaberg Commercial Land – Land located within the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in Category 15.	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	2.4655	\$1,488
13	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
14	Other Commercial Land – Land located outside the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes.	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	1.5963	\$1,488
15	Major Shopping Centre – Land that is used, or has the potential to be used for the purposes of a shopping centre with a gross floor area of more than 20,000m2	1016-16 - Drive In Shopping Centre with more than 20,000 m2 gross floor area.	4.2217	\$604,574

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
16	Industrial Land – Land that is used, or has the potential to be used for industrial purposes and which is not included in Category 18 or 19.	1028-2 - Warehouse & Bulk Stores 1029 - Transport Terminal 1031 - Oil/Fuel Depot and Refinery 1032 - Wharves, Jetties, Barge Landing 1033 - Outdoor Service Area 1034 - Cold Stores – Iceworks 1035 - General Industry 1036 - Light Industry 1037 - Noxious/Offence Industry 1039 - Harbour Industry 1091 - Transformers and Substations 1200 - Solar Farm	1.8845	\$1,807
17	<i>Intentionally left blank</i>			
18	Extractive Industry - Land that is used, or has the potential to be used, for extractive industry	1040 - Extractive Industry	2.5258	\$2,833
19	Heavy Industry – Land that is used, or has the potential to be used, for a sugar mill, co-generation plant or any heavy industrial purpose.	1251 - Co-generation plant 1252 - Sugar Cane/Sugar Mill 1253 - Heavy Industry Purpose	2.1762	\$121,035
20	Other Land – Land that is not included in any other rating category	1019 - Walkway 1022-2 - Car Parks – Ancillary Use 1050 - Other Clubs (Non Business) 1051 - Religious 1052 - Cemetery 1055 - Library 1056 - Showgrounds, Racecourse, Airfield 1057 - Parks, Gardens 1058 - Educational – including Kindergarten 1059 - Local Authority (secondary use only) 1092 - Defence Force Establishments 1095 - Reservoirs, Dams, Bores, Channels 1097 - Welfare Homes/ Institutions 1099 - Community Purposes 1100 - Driver Education Centre	1.2160	\$1,131

Where the rateability of any land alters during the year, adjustment to the differential general rate shall be made from the date such changes become effective.

Subdivisions have a primary land use code of 1072 and will be placed into the general rating category in which they would normally be situated. The value of subdivisions will be discounted by 40% for rating purposes in accordance with Section 50(2) of the *Land Valuation Act 2010*.

6. Separate Rates and Charges:

6.1 Community & Environment Charge

Pursuant to Section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge in the sum of \$50 per rateable assessment for the purposes of assisting with the maintenance and improvements of community facilities, upgrades and enhancements of parks, reserves and natural areas within the Region.

Council discount is not applicable to Separate Rates and Charges.

7. Special Rates and Charges:

7.1 Rural Fire Levy

For the 2019/2020 financial year, Council shall levy a special charge for Rural Fire Services.

Council thereby resolves that:

- (1) Pursuant to Section 94 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990* it shall make and levy a special charge to be known as the "Special (Rural Fire Services) Charge" of \$30 on each rateable assessment in the local government area which is situated within a Class E Levy Area under the *Fire and Emergency Services Regulation 2011*. Multiple charges will apply on one (1) rateable assessment if it comprises multiple rural fire brigade areas, with one (1) charge of \$30 per rural fire brigade area.
- (2) The special charge shall fund the ongoing provision and maintenance of rural firefighting equipment for the rural fire brigades that operate throughout Class E Levy areas under the *Fire and Emergency Services Regulation 2011*.
- (3) Land within the local government area which is situated within a Class E Levy area under the *Fire and Emergency Services Regulation 2011* is not serviced by urban firefighting services and, as such, specially benefits from the fire emergency response capability that is provided by the rural fire brigades.
- (4) The overall plan for the special charge will be as follows:
 - a) The rateable land to which the plan applies is each rateable assessment in the local government area which is situated within a Class E Levy area under the *Fire and Emergency Services Regulation 2011*.
 - b) The service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural firefighting equipment for the rural fire brigades that operate throughout Class E Levy areas under the *Fire and Emergency Services Regulation 2011*.
 - c) The time for implementing the overall plan is one (1) year.
 - d) The estimated cost of implementing the overall plan is \$391,500.

Council discount is not applicable to Special Rates and Charges.

8. State Emergency Management Levy

In accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect a State Emergency Management Levy on all rateable properties on behalf of the Queensland Fire and Emergency Services. The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by the *Fire and Emergency Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

Council discount is not applicable to the State Emergency Management Levy.

9. Utility Charges:

In setting Utility Charges, Council will take into consideration factors such as:

- Legislative requirements including National Competition Policy.
- Council policy objectives.
- Recovery of sufficient revenue to cover costs and a return on assets.
- Other sources of revenue where appropriate.
- Future capital investment planning.

Council discount is not applicable to Utility Charges.

9.1 Water:

9.1.1 Declared service area – water

For the financial year 1 July 2019 to 30 June 2020, the declared service areas (water) to which water charges apply, shall be as per the declared service area (water) maps which, in accordance with Section 163 of the *Water Supply (Safety & Reliability) Act 2008*, are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

9.1.2 Service provider (water)

The service provider within the declared service area/s (water) shall be Bundaberg Regional Council.

9.1.3 Water charges

Council levies water rates on properties in the defined water supply areas to recover the full costs of the water supply operation including a return to the community on the assets employed.

Pursuant to Sections 92(4) and 94 of the *Local Government Act 2009* and Sections 99 to 102 the *Local Government Regulation 2012*, the following water charges shall be made and levied for the financial year 1 July 2019 to 30 June 2020:

- a) Water access charge: A common access charge, for same sized meters, applies in all areas receiving a potable and non-potable water supply.

Vacant lands situated in the water area and not serviced with a water connection are charged 100% of the 20mm charge. The reason for this is that the major portion of Council's costs associated with providing a water service is in the provision and maintenance of capital infrastructure (pipes, treatment plant etc.) and these costs must be financed whether or not a property is actually connected to the water system.

Single residential properties are levied a 100% charge based on the size of the water meter serving the property, since the meter size determines the potential volume of water used.

Where multiple lots are included on one (1) assessment, Council does not levy a water access charge for each allotment, e.g.:

- house and vacant lot together – only one (1) water access charge equal to 100% based on the size of the water meter servicing the property is levied; or
- multiple vacant lots on the one (1) assessment – only one (1) water access charge equal to 100% is levied.

Non Strata Flats/Separate Dwellings/Dual Occupancy

Where water consumption is not separately metered for each unit, will be levied with a single water access charge based on the size of the meter/s servicing the property.

Where water consumption is separately metered for each unit, will be levied with a water access charge for each of the sub metered units, based on the size of each meter.

Properties with multiple connections

Properties with multiple connections are levied a water access charge for each connection.

Community Title Schemes with a shared water meter(s)

Land in a community titles scheme, where water consumption is not separately metered for each lot, will be levied a percentage of a 20mm service charge as per the following table:

<i>Number of Units not separately metered</i>	<i>Percentage of 20mm Charge (\$416)</i>	<i>Annual Charges</i>
1 to 5	95%	\$395
6 to 10	90%	\$374
11 to 20	85%	\$354
21 to 30	80%	\$333
31 to 40	75%	\$312
41 to 50	70%	\$291
51 to 60	65%	\$270
Above 60	60%	\$250

Land in a community titles scheme, where water consumption is separately metered for each lot, will be levied a single water access charge based on the size of the meter connected to that lot.

Concessional situations

A concessional water access charge equal to a 20mm service is levied for each registered dedicated fire service connection even though the actual size of the connection is usually larger.

Council will charge unlicensed/restricted licensed sporting clubs a water access charge for their largest connection on each assessment and no access charge will be levied for additional meters.

Section 95 of the *Housing Act 2003* provides that all government portfolio properties are deemed to be non-rateable in accordance with Section 93 of the *Local Government Act 2009*. Services to State land that are capped are deemed to be disconnected and will not attract the relevant vacant service charges.

For the reduced water service areas of Burnett Downs and Sylvan Woods the following special arrangements will apply:

- Burnett Downs – Council identifies Burnett Downs Yard water supply properties as a separate class of consumers, where consumers are provided with water and services at an amount below full cost as per the declared service area (water) map which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available for inspection at Council offices or on Council’s website.
- Sylvan Woods – Council identifies Sylvan Woods non-potable constant flow water supply properties as a separate class of consumers, where consumers are provided with water and services which are restricted in volume and pressure of supply as per the declared service area (water) map which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available for inspection at Council offices or on Council’s website.

An Access Charge shall apply to all premises or metered connection for the period 1 July 2019 to 30 June 2020, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

Water Access Charge Description	Potable Water Unrestricted flow	Non-potable Water / Restricted Flow
Vacant and non-metered	\$416	\$333
20mm meter connection	\$416	\$333
25mm meter connection	\$650	\$520
32mm meter connection	\$1,065	\$852
40mm meter connection	\$1,664	\$1,331
50mm meter connection	\$2,600	\$2,080
80mm meter connection	\$6,656	\$5,325
100mm meter connection	\$10,400	\$8,320
150mm meter connection	\$23,400	\$18,720

- b) Water consumption charge: Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2019, and prior to the 30 June 2020. Generally, the consumption within each six (6) month reading period will be levied on a two (2) tiered charging system (Steps 1 and 2) as set out hereunder:
- (i) Charge per Kilolitre
 - Step 1: \$1.16 per kilolitre – for the first 150 kilolitres of consumption per half year;
 - Step 2: \$1.90 per kilolitre – for each kilolitre of consumption thereafter per half year.
 - (ii) Charge per kilolitre for the Burnett Downs Yard water supply reticulation group or service area, Sylvan Woods non-potable supply:
 - Step 1: \$0.93 per kilolitre – for the first 150 kilolitres of consumption per half year;
 - Step 2: \$1.52 per kilolitre – for each kilolitre of consumption thereafter per half year.

For land, other than land in a community titles scheme, which has multiple water meters, the consumption charge shall be determined as follows:

- where the land is being used for a single use, the consumption recorded by each of the meters shall be totalised and the applicable tariff for that use shall be applied;
- where the land is being used for two (2) or more discrete uses, and the water is separately metered for each use, the applicable tariff for each use shall be applied.

For land in a community titles scheme, Council will charge for water consumption as per the provisions of the *Body Corporate and Community Management Act 1997*.

For measurement of water use for charging purposes for the period 1 July 2019 to 30 June 2020, Section 102 of the *Local Government Regulation 2012* shall apply to the reading of meters based on the nominal initial meter reading date of 30 June 2019 and nominal final reading date of 30 June 2020.

Council reserves the right to read and levy water consumption at intervals other than six-monthly for specific connections as required.

9.1.4 Dedicated fire services

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period.

However to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than 10 kilolitres in each six (6) month reading period of ten (10) times the step 2 charge per kilolitre applicable to its area, unless evidence is provided proving that the water was used in a fire emergency, in which case charges will be at the normal level.

9.1.5 Community service obligations

Pursuant to Sections 120 to 122 of the *Local Government Regulation 2012*, Council will grant concessions for water charges in the circumstances set out below.

a) Restricted sporting clubs

Pursuant to Section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants the following rating concessions to not-for-profit sporting clubs, which either have no liquor license or a restricted Community Other Liquor License in terms of Section 80 of the Liquor Act 1992:

- (i) A water access charge for its largest connection on each assessment and no access charge will be levied for additional meters. For water meters above 20mm, or restricted license sporting clubs reduce their current largest water meter size to a smaller size, their Water Access Charge will be reduced accordingly to the Water Access Charge applicable to the revised water meter size. Where it is impractical to do so, Council will charge the equivalent of 40% of the 40mm Water Access Charge.
- (ii) 4,000 kilolitres of water per annum per hectare of playing surface, free of consumption charges. The Water Consumption concession is over the playing area, therefore if a club only used the playing area for seasonal sport they will receive a concession equal to 75% of the calculation per hectare. However if there is more than one club sharing the playing area they will receive no more than the 100% combined concession based on the playing area.
- (iii) Those restricted Sporting clubs that do not have playing fields (e.g. indoor facility, tracks) shall receive a concession for water consumption charges of up to the equivalent of the cost of 350 Kilolitres per annum.
- (iv) Council may require eligible organisations to develop and implement a Water Efficiency Management Plan to ensure the efficient and safe use of water.
- (v) Where an eligible organisation is requested to implement a Water Efficiency Management Plan and fails to do so to Council's satisfaction, the Council may resolve to reduce or remove the water charge concessions granted to that organisation.

- (vi) Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1st tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2nd tier rate.
- (vii) Unused entitlements are not carried forward into the following financial year.

b) The Gin Gin Agricultural, Pastoral and Industrial Society

The Gin Gin Agricultural, Pastoral and Industrial Society will be entitled to 4,800 kilolitres of water per annum, free of consumption charges, with the expectation that the allowance be used only on the main arena.

Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1st tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2nd tier rate. Unused entitlements are not carried forward into the following financial year.

c) Moore Park Rural Fire Brigade

Council recognises the Moore Park Rural Fire Brigade as providing a community service in protecting the community against fire and related hazards. As such, Council will charge the Moore Park Rural Fire Brigade the equivalent of a 20mm Water Access Charge for its largest meter connection regardless of the size of the Brigade's water meter connection.

9.1.6 Water meters registering inaccurately

If Council is satisfied that a water meter ceases to register, or is reported to be out of order or registering inaccurately (through no fault of the ratepayer), or Council is unable to read the meter, Council will apply a water consumption charge equal to the quantity of water used during the immediately prior corresponding accurate period of water use measurement and, if applicable, remit the difference between the actual charge and the charge based on the prior water consumption.

Council grants this concession on the basis that, to require the ratepayer to pay full charges for consumption in circumstances where a water meter ceases to register or registers inaccurately (through no fault of the ratepayer), would result in hardship.

9.1.7 Extended area of application of charges

These charges apply to the declared service areas (water) maps and also to:

- All new lots created under a development approval for which all approval conditions have been completed, and which as part of their conditions of approval included a requirement for connection to a reticulated water supply;
- Any other lot which is connected to a reticulated water supply; and
- Any other lot, where Council resolves that the lot becomes capable, by reason of extension of the water supply system, of being connected to a reticulated water supply; i.e. to all lots within any extension of any of the areas serviced by reticulated water supply where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether or not, or the time at which, formal amendment is made to the declared service area.

9.1.8 Service connections outside declared service areas (water)

Any approved water service connections, which are located outside the declared service area (water), will have access and use charges applied in the same manner and at equivalent charges to the use as would apply were they to be situated within the declared service area to which they are connected.

9.2 Sewerage:

9.2.1 Declared service area – sewerage

For the financial year 1 July 2019 to 30 June 2020, the declared service areas (sewerage) to which sewerage charges apply, shall be as per declared service area (sewerage) maps which, in accordance with Section 163 of the Water Supply (Safety and Reliability) Act 2008, are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

9.2.2 Service Provider (Sewerage)

The service provider within the declared service area/s (sewerage) shall be Bundaberg Regional Council.

9.2.3 Sewerage Charges

Sewerage charges are levied on all properties within the defined sewerage area to cover the cost of:

- Sewage collection and treatment; and
- The disposal of effluent and bio-solids.

The same sewerage charge is levied to connected properties and non-connected properties within the defined sewerage area. The reason for this is that the major portion of Council's costs associated with providing a sewerage service is in the provision and maintenance of capital infrastructure (pipes, processing plant etc.) and these costs must be financed whether or not a property is actually connected to the sewerage system.

Where there is more than one (1) structure on land capable of separate occupation, a charge will be made for each structure.

Pursuant to Sections 99 and 100 of the *Local Government Regulation 2012*, the following sewerage charges shall be made and levied for the financial year 1 July 2019 to 30 June 2020:

- Single residential properties are levied \$763 for the first pedestal only. No additional charges apply for extra pedestals.

- Residential flats, units, granny flats, dual occupancy, separate dwellings and residential strata title properties are levied \$763 per flat, unit, granny flat or dual occupancy, separate dwelling or strata title unit, for the first pedestal only. No additional charges apply for extra residential pedestals.
- Where multiple lots are included on the one (1) rate assessment, Council does not levy a sewerage charge for each allotment, e.g.:
 - house and vacant lot together – only one (1) sewerage charge of \$763 is levied; or
 - multiple vacant lots on the one (1) rate assessment – only one (1) sewerage charge of \$763 is levied.
- Non-residential properties that are not body corporate/strata title entities will be charged \$763 per pedestal.
- Non-residential body corporate/strata title properties are levied a minimum of one (1) sewerage charge of \$763 to each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one (1) pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
- Where a non-residential property incorporates a residential dwelling used to manage a business run from that property, the residential dwelling will be levied \$763 for the first pedestal only and no additional charges will apply for extra pedestals within the residence.
- Waste dump points at caravan parks are charged \$763 per dump point.

9.2.4 Multi accommodation self-contained residential units for the aged under the control of charitable/church organisations:

Pursuant to Sections 120 to 122 of the *Local Government Regulation 2012*, multi accommodation self-contained residential units for the aged under the control of charitable/church organisations (excluding care centres); and pedestals installed in Department of Housing & Public Works units for the aged, including those identified in the table below, be granted a remission of 60% of the sewerage rates.

Property Owner and Location
The State Of Queensland (Represented by Department of Housing & Public Works), 11 Mulgrave Street, Bundaberg West
The State Of Queensland (Represented by Department of Housing & Public Works), 30 Sugden Street, Bundaberg South
East Haven, 1 Ann Street, Bundaberg East
East Haven, 47-49 Victoria Street, Bundaberg East
East Haven, 51 Victoria Street, Bundaberg East
The Corporation of The Synod of The Diocese of Brisbane, 4 Mezger Street, Kalkie
The Baptist Union of Queensland, 9 Kepnock Road, Kepnock
Churches of Christ Care, 71 & 83 Dr Mays Road, Svensson Heights
The State of Queensland (Represented by the Department of Housing & Public Works), 9 Griffith Street, Bundaberg South

<i>Property Owner and Location</i>
The Uniting Church in Australia Property Trust (Q), (balance) 341 Bourbong Street, Millbank
The Uniting Church in Australia Property Trust (Q), (part) 1 River Terrace, Millbank
The State of Queensland (Represented by Department of Housing & Public Works), 181 Barolin Street, Avenell Heights
The State Of Queensland (Represented by Department of Housing & Public Works), 147 Barolin Street, Avenell Heights
Forest View Childers Inc., 3 Morgan Street, Childers
Forest View Childers Inc., 4 Morgan Street, Childers
Kolan Centenary Seniors Village, 3 Tirroan Road, Gin Gin

Council grants this remission on the basis that multi accommodation self-contained residential units for the aged, under the control of charitable/church organisations, are entities whose objects do not include the making of a profit.

Council delegates to the Chief Executive Officer the power, pursuant to Part 5, Chapter 7 of the *Local Government Act 2009*, to determine applications made for this remission.

9.2.5 Restricted sporting clubs and Gin Gin Agricultural Pastoral and Industrial Society

Pursuant to Section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants a 50% concession on sewerage pedestal charges to not-for-profit sporting clubs and to the Gin Gin Agricultural Pastoral and Industrial Society, which either have no liquor license or hold a restricted Community Other Liquor License in terms of Section 80 of the *Liquor Act 1992*.

9.2.6 Extended area of application of charges

These charges apply to the declared service areas (sewerage) maps and also to:

- All new lots created under a development approval for which all approval conditions have been completed and which, as part of their conditions of approval, included a requirement\ for connection to the reticulated sewerage system;
- Any other lot which is connected to the reticulated sewerage system;
- Any other lot, where Council resolves that the lot becomes able, by reason of extension of the sewerage system, to be connected to the reticulated sewerage system.

That is, to all lots within any extension of any of the areas serviced by reticulated sewerage system where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether or not, or the time at which, formal amendment is made to the declared service area.

Council discount is not applicable to sewerage charges.

9.3 Trade Waste Charge

Pursuant to Section 99 of the *Local Government Regulation 2012*, trade waste charge/s be made and levied by the Council upon all non-residential ratepayers discharging trade waste to Council's sewer.

The following be adopted as the basis for making and levying the trade waste charge:

- (i) The volume of trade waste effluent discharged into Council's sewerage system;
- (ii) The content/strength of the trade waste; and
- (iii) The type or capacity of the pre-treatment device required by the ratepayer to treat trade waste before it is discharged into Council's sewerage system.

The content/strength level of the trade waste will be based on the level of Biochemical Oxygen Demand (BOD₅), Chemical Oxygen Demand (COD), Fats Oils and Grease (FOG) and Suspended Solids which are defined in Appendix 2 – sewer admission limits - of Council's Trade Waste Management Plan. The level of BOD₅, COD, FOG and Suspended Solids determines, in accordance with Section 5.3 of Council's Trade Waste Management Plan, if the trade waste discharge is a Category 1, 2, 3, 4 or 5 in terms of concentration and volume.

Discharge category criteria is determined by level and strength of content of trade waste, as shown below along with the associated charge for 2019/2020:

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge)*
Category 1	Minor discharge with no pre-treatment or monitoring required.	\$243	N/A
Category 2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$414	N/A
Category 3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$693	N/A
Category 4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$1,205	Tier A \$513 Tier B \$1,025 Tier C \$1,538
Category 5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$3,097	Tier A \$1,025 Tier B \$2,050 Tier C \$3,075

* At the Chief Executive Officer's discretion for Categories 4 and 5, a Tier Charge loading may be applied in addition to the base charge to reflect the actual or perceived load on the sewerage network, based on volume, risk, or strength.

Trade Waste Equivalent Arrestor Charges 2019/20* # are shown below:

Category	Description	Annual Charge
EAC 1	500 - 999L	\$1,128
EAC 2	1000 - 1999L	\$1,845
EAC 3	2000 - 3999L	\$3,075

* Where Council require that a pre-treatment device be installed, but cannot be installed due to site specific or other constraints, charges will apply to cover additional treatment costs.

Equivalent Arrestor Charges are applied in addition to other applicable trade waste charges.

Council discount is not applicable to trade waste charges.

9.4 Waste:

9.4.1 Declared service area – waste

The declared service areas (waste) to which Waste Collection Charges apply, shall be as per the declared service area (waste) maps which are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

9.4.2 Service provider (waste)

The service provider within the declared service area/s (waste) shall be Bundaberg Regional Council.

Council makes and levies utility charges for the provision of waste management services, which are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of providing and maintaining refuse tips and transfer stations and the cost of implementing waste management and environment protection strategies. The type or level of service to be supplied to each property in the waste area will be determined by Council as is appropriate to the premises, and in accordance, where relevant, with the *Environmental Protection Act 1994*, *Environmental Protection Regulation 2008*, *Waste Reduction & Recycling Regulation 2011*, *Waste Reduction & Recycling (Waste Levy) Amendment Regulation 2019*, Bundaberg Regional Council's Planning Scheme and Planning Scheme Policies and Bundaberg Regional Council *Local Law No 8 (Waste Management) 2017*.

Council will levy a waste and recycling collection charge of \$349 per annum to the owner of residential property and/or structure within the waste collection areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services provided by Council. Council will refer to the Building Classification Code for determination, if required. The service is available to non-residential properties on application. Requests

for services to a body corporate common area will need to comprise a written agreement between the service provider (Council) and the body corporate as per the *Body Corporate & Community Management Act 1997*.

Where there is more than one (1) structure on land capable of separate occupation a charge of \$349 will be made for each structure. A waste collection charge of \$349 will apply to each house, strata titled unit, granny flat, flat, secondary dwelling, dual occupancy or other dwelling designed for separate residential occupation, whether it is occupied or not.

Waste collections for Non-Residential Properties attract the State Government Waste Levy applicable under the *Waste Reduction and Recycling (Waste Levy) Amendment Act 2009*. Council will recover this levy on behalf of the State through its waste charges for Non-Residential Properties.

Retirement Villages may be residential or non-residential enterprises and as such waste services requirements will be reviewed on an individual basis by Council's Waste & Recycling Section.

A summary of the waste and recycling services/levies is as follows:

Service level – Removal, transport and disposal of waste	2019/2020 Levy
Residential Properties	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$349
Additional Services	
240 litre refuse weekly/240 litre recycling fortnightly	\$349
240 litre refuse weekly – only available if in receipt of a minimum service	\$252
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$51
Non-Residential Properties	
240 litre refuse/240 litre recycling (minimum service)	\$409
240 litre refuse weekly service	\$312
240 litre recycling fortnightly service	\$97

Note: The bin sizes mentioned above may be substituted by Council however the service and levy will remain the same as a 240 litre refuse/240 litre recycling bin service.

Where insufficient space is available for the storage of multiple bins at strata titled properties, these properties may apply to Council for approval to make private arrangements to receive an alternative service, in which case a Council waste collection charge will not apply.

The charges for the service are annual charges and credits cannot be allowed for periods of time when the premises are unoccupied. These charges apply if Council approves an

extension to the Waste Declared Area regardless of if, or the time at which, formal amendment is made to the declared service area.

Council discount is not applicable to waste charges.

10. Concessions and Rebates

Part 10 of the *Local Government Regulation 2012* empowers Council to grant a concession in certain circumstances.

10.1 Pensioners

Council's Pensioner Rate Remission Policy provides an annual rate rebate to approved pensioners. A copy of this policy, together with the necessary application forms, are available from Council offices or www.bundaberg.qld.gov.au. The definition of pensioner is an 'approved pensioner' as provided under the State Government Pensioner Rebate Subsidy Scheme, that is a pensioner who is either a registered owner or life tenant of their principal place of residence and who holds a Queensland Pensioner Concession Card or a DVA Health Card (All Conditions within Australia) or a DVA Health Card (Totally & Permanently Incapacitated) issued by either Centrelink or the Department of Veteran Affairs.

For the 2019/2020 financial year, Council grants a total rebate of up to \$165 per annum (\$82.50 per half year levy) on rates and charges for approved pensioners. This remission is provided in addition to any Pension Subsidy Scheme operated by the Queensland Government.

Where the property is in joint ownership, a pro rata remission shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse, (including de facto relationships as recognised by Commonwealth Legislation), in which case a full remission will apply. However, in the case where the pensioner/s has/have rights to exclusive occupancy (life tenancy by way of a will which must be provided to Council by way of proof) a full remission will be granted.

The State Government Pensioner Rate Subsidy is not a Council remission. This subsidy is provided by the State Government and does not affect the rates and charges determination. The subsidy is a 20% rebate of Council rates and charges up to a maximum of \$200 per annum, calculated at \$100 per half year, plus 20% rebate of the State Emergency Management Levy.

10.2 Community Service Obligations

On 7 June 2016 Council resolved to grant a rebate of up to a maximum \$1,700 per annum for the financial year 2019/2020, towards the payment of rates and charges, with the exception of water consumption charges, for the following:

- Apple Tree Creek Memorial Hall
- Bucca Hall
- Bullyard Hall
- Drinan Hall
- Gin Gin & District Historical Society Hall

- Pine Creek Hall
- Sharon Hall
- Tegege Hall
- Avenell Heights Progress Association Hall
- Burnett Heads Progress Hall
- Kepnock Progress Association Hall
- North Bundaberg Progress Association Hall
- Pacificque Surfriders Club
- CWA Hall Bundaberg
- CWA Hall Yandaran
- CWA Hall Childers
- CWA Oakwood
- CWA Wallaville
- Bundaberg Kindergarten, Electra Street
- Burnett Heads Kindergarten
- Childers Kindergarten, Pizzey Street
- Forestview Community Kindergarten
- Gin Gin Kindergarten
- South Kolan Kindergarten
- Wallaville Kindergarten
- Trustees Booyal Memorial Hall
- Bundaberg & District Air Sea Rescue
- Sandy Hook Ski Club
- Tegege Combined Sport & Recreation Club
- Bundaberg Railway Historical Society

Council will grant a full concession for all rates and charges, except water consumption charges, for the following properties:

- Bundaberg Surf Life Saving Club
- Elliott Heads Surf Life Saving Club
- Moore Park Surf Life Saving Club

On 21 May 2019 Council resolved to grant a rebate of \$1,700 per annum for the financial year 2019/2020, towards the payment of rates and charges, to the Bundaberg Players Inc.

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2019/2020, towards the payment of rates and charges, with the exception of water consumption charges, for the following:

- Bundaberg Central Men's Shed Association Incorporated
- Childers District Men's Shed Association
- Woodgate Men's Shed Incorporated

Council will grant a full concession, for all rates and charges, to all Rural Fire Brigade properties.

These community service obligations are applicable to the 2019/2020 financial year, to be reviewed prior to the formulation of the 2020/2021 Budget.

10.3 Hardship

Council's adopted Hardship Policy (available at www.bundaberg.qld.gov.au) has been prepared to assist residential ratepayers who own their property as their principal place of residence, and who experience difficulty in paying their rates due to personal or financial circumstances, pursuant to Section 120(1)(c) of the *Local Government Regulation 2012*. A concession by way of an agreement to defer payment for rates and charges, and / or interest charges for a period may be granted where Council is satisfied that payment of the rates and charges will cause them hardship.

11. Cost-Recovery Fees:

Council fixes cost-recovery fees for services and facilities supplied by Council in accordance with Section 97 of the *Local Government Act 2009*.

The criteria, used to determine the amount of cost-recovery fees, are the costs of the service or facility being provided, which comprise labour, material, equipment, and overhead costs. In determining the level of all cost-recovery fees, Council places a major emphasis on user-pays principles.

12. Limitation of increase in rates and charges levied:

In the 2019/2020 financial year, Council will not, pursuant to Section 116 of the *Local Government Regulation 2012*, be limiting any increases to proposed rates or charges.

13. Discount:

A discount of 10% of the current year's Council general rates is conditional on the payment of current rates, service charges and all arrears by the due date stated on the rate notice within 35 days from the issue date stated on the rate notice. Discount is granted for prompt payment. Council's pension remission is not a payment and is therefore deducted from the general rate before discount is applied.

For the sake of clarity, the discount for the prompt payment of rates applies only to general rates levied by Council. No discount shall apply for any other rate or charge levied by Council, including special and separate rates and charges and utility charges.

14. Recovery of Overdue Rates:

Council's adopted Rates Recovery Policy (available at www.bundaberg.qld.gov.au) has been prepared in respect of the recovery of overdue rates, to reinforce Council's practice and intentions in this regard. Council will actively pursue all available options under the *Local*

Government Act 2009, including the sale of land for arrears of rates, to ensure that overdue rates are not a burden on the region's ratepayers.

15. Interest on Overdue Rates:

Council reviews the Interest Rate as part of the Budget deliberations and determines the rate to apply in accord with the provisions of Section 133 of the *Local Government Regulation 2012*. For the financial year 1 July 2019 to 30 June 2020 Council will charge compound interest at 9.83% per annum on overdue rates and charges, calculated on daily rests as from the seventh day following the due date stated on the rate notice.

16. Levying and payment of Rates and Charges:

Council currently levies rates twice in each financial year. The first rates levy is issued as soon as possible after the annual budget has been approved by Council. The second rates levy is issued as soon as possible in the second half of the financial year after 1 January. Rates are due and payable by the due date stated on the rate notice.

17. Payment in Advance:

Ratepayers can prepay their rates at any time. Interest is not paid by Council to ratepayers on any credit balances.

ASSOCIATED DOCUMENTS

- *Body Corporate and Community Management Act 1997*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2008*
- *Fire and Emergency Services Act 1990*
- *Fire and Emergency Services Regulation 2011*
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Local Government Act 2009*
- Revenue Policy
- Rate Recovery Policy
- Trade Waste Management Plan
- Declared Service Area Map(Water)
- Reduced Service Area Map(Water)
- Declared Service Area Map(Sewerage)
- Declared Service Area Map(Waste)
- *Waste Reduction and Recycling Regulation 2011*
- *Waste Reduction & Recycling (Waste Levy) Amendment Regulation 2019*
- *Water Supply (Safety and Reliability) Act 2008*

DOCUMENTS CONTROLS

Pursuant to sections 169(b) and 172 of the *Local Government Regulation 2012*, Council will review the Revenue Statement on an annual basis as part of its annual budget preparation to be adopted for the next financial year.

POLICY OWNER

The Chief Financial Officer, Financial Services is the responsible person for this policy.

Debt policy

HEAD OF POWER

- *Local Government Act 2009, section 104.*
- *Local Government Regulation 2012, section 192.*
- *Statutory Bodies Financial Arrangements Act 1982, section 32-41*
- *Statutory Bodies Financial Arrangements Regulation 2007, section 5 and Schedule 2*

INTENT

The intent of this policy is to ensure Council is in compliance with its obligations under the *Local Government Regulation 2012*, to specify Council's strategy for the management of existing loans, its planned borrowings forecast for the next ten financial years, and the period over which borrowings plan to be repaid.

SCOPE

This policy applies to Executive Officers, Department Managers, Chief Financial Officer and Financial Services staff.

This policy is applicable to all forms of borrowing undertaken by Council.

POLICY STATEMENT

1. Council will restrict borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority. These would be major projects, which cannot be fully funded by revenue, grants and/or subsidies.
2. Council will not borrow funds for recurrent expenditure.
3. Council will not place undue reliance upon loans as a source of capital funding of Renewals.
4. Council will limit borrowings to fund social infrastructure and business activities that will generate significant economic benefits or generate income of net worth to a maximum loan term of 20 years.
5. Council will limit borrowings to fund assets for social and other non-business activities, which do not provide significant economic benefits or generate income of net worth to a maximum loan term of 5 years.
6. Any new borrowings from 1 July 2019, will be repaid within the terms indicated in Schedule of Future Borrowings.
7. In accordance with the *Local Government Regulation 2012*, details of planned borrowings for the period 1 July 2019 through to 30 June 2029 are indicated in the schedule of future borrowings table below.

Schedule of Future Borrowings

Year and Purpose of Borrowing	Amount	Term
2019/20 Capital Works	\$8.50 million	20 years
2020/21 Capital Works	\$17.65 million	20 years
2021/22 Capital Works	\$16.65 million	20 years
2022/23 Capital Works	\$10.25 million	20 years
2023/24 Capital Works	\$8.00 million	20 years
2024/25 Capital Works	\$11.00 million	20 years
2025/26 Capital Works	\$7.50 million	20 years
2026/27 Capital Works	\$8.50 million	20 years
2027/28 Capital Works	\$13.00 million	20 years
2028/29 Capital Works	\$2.50 million	20 years

8. The default repayment term of the new loans is 20 years. However, they will be set on a case by case basis to ensure best use of Council's surplus funds.

ASSOCIATED DOCUMENTS

- Bundaberg Regional Council Long-term Financial Plan

DOCUMENTS CONTROLS

This policy will be reviewed each year by Council and a new policy will be adopted by Council at the same time as its budget.

POLICY OWNER

The Chief Financial Officer, Financial Services is the responsible person for this policy.

Long term financial plan 2020 - 2029

Introduction

Bundaberg Regional Council's Long Term Financial Plan (LTFP) sets the parameters of the Long Term Financial Forecast (LTFF) and the assumptions used in its development. The plan is supported by a series of planning documents, strategies and policies that establish a framework upon which sound financial decisions can be made and performance can be measured, ensuring long-term financial sustainability while meeting the needs and expectations of the community.

The development and continued refinement of the Long Term Asset Management Plan (LTAMP) provides the basis for the maintenance of Council's infrastructure, while the LTFF is utilised to support resource allocation, borrowing and investment decisions and assess the ongoing financial performance of Council. An integrated approach to managing both financial and infrastructure capital will ensure that they are managed effectively and one component is not managed to the detriment of the other.

The LTFP will be reviewed annually so that the underlying assumptions remain defensible and the resulting forecasts remain reasonable. As circumstances change over time, the plan will be adjusted accordingly.

Strategic Alignment

Council's vision is to build Australia's best regional community, where residents enjoy a safe and healthy lifestyle in a region that is attractive, economically prosperous and supportive of its members. Council's financial strategy supports the delivery of these outcomes by ensuring that the allocation of financial and physical resources is aligned with this vision.

The LTFP is an integral part of Council's planning framework. It is guided by the Corporate Plan 2019-2023 and should be read in conjunction with the LTAMP, the Annual Operational Plan and the Annual Budget. The relationship between Council's planning and operational documents is depicted below:



Objectives

The LTFP is focused on:

- Providing a transparent account of Council's financial position;
- Ensuring the continuity of essential services over the long-term;
- Ensuring that Council is responsive to the changing needs and aspirations of the community;
- Planning for the expected demands placed on services and infrastructure by future population growth;
- Maintaining community assets to a safe and acceptable condition;
- Providing certainty of funding for the provision of infrastructure and services;
- Ensuring effective management of expenditure programs and debt; and
- Promptly identifying signs of potential financial unsustainability.

Strategies

These objectives will be supported by:

- Optimising organisational efficiencies through initiatives such as:
 - Monitoring employee numbers and expenses;
 - The continued assessment of core business and service level reviews;
 - Reforming business service delivery modes where appropriate;
 - Monitoring goods and services expenditure levels; and
 - Reviewing the priority of and need for discretionary operational projects.
- Pursuing spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden.
- Ensuring that the decisions and actions of Council, notably rating and spending policies, have due regard for the financial effects on future generations.
- Utilising debt as a means of funding long-term assets, permitting costs to be spread over a number of years so that the financial burden does not adversely affect current or future ratepayers.
- Ensuring that when new assets are acquired or constructed, the LTFP captures 'whole of life costs' to avoid under-estimating the true cost of constructing and owning such assets.
- Delivering an increased focus on asset management to ensure an appropriate amount is dedicated annually to maintaining and renewing assets and supporting service standards in the region.
- Securing as much grant funding as possible to contribute to the cost of constructing new and upgraded capital infrastructure.
- Making certain that the delivery of projects meets the objectives of the financial strategy and that the level of debt remains within acceptable limits.
- Investing surplus funds subject to Council's approved risk profile, with the aim of maximising investment returns and utilising those returns to minimise financial impacts on ratepayers.

Key Indicators of Sustainability

Council uses a number of indicators to assist in monitoring and assessing its financial sustainability. They are:

- Asset Sustainability Ratio
- Net Financial Liabilities Ratio
- Operating Surplus Ratio

Comparison of Sustainability Ratios

Sustainability Ratios	Target	2017 5-Year Average 2012-16	2018 5-Year Average 2013-17	Est of 10-Year Average 2020-29
Asset Sustainability Ratios	>90%	87.0%	83.0%	52.0%
Net Financial Liabilities Ratio	<60%	2.8%	2.8%	18.20%
Operating Surplus Ratio	0% - 10%	2.7%	4.6%	1.1%

Note: Using depreciation expense to calculate the asset sustainability ratio can disadvantage those Councils with near new assets. Falling below the ratio in such a situation may simply indicate fewer replacement needs rather than a failure to fund all asset renewal requirements. A significant proportion of Council's assets are in good condition. Council is confident that the asset sustainability ratio actually reflects the condition of the majority of our assets rather than signifying a backlog of needed renewal expenditure.

Council does not consider the relevant measures of sustainability are targets that must be achieved at the end of each financial year, because any unforeseen circumstance can have a negative impact on the forecast. The indicators provide feedback to assess Council's sustainability strategy and may signify that a change in approach is needed to produce the desired outcomes over the long-term. Such changes could involve amending adopted policies, considering desired service levels and/or services or adjusting proposed capital programs which would lead, in turn, to revisions of the budget and long-term financial forecasts.

Assumptions

The LTFP has been prepared on the basis of the operating environment experienced by Council at the date of its adoption.

In developing the plan, a number of key assumptions were made and these are highlighted below.

Growth Increases %	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General Rates	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Water	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Sewerage	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Waste	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Fees & Charges	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Price Increases %	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General Rates	2.14%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Water	0.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sewerage	2.55%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Waste	2.05%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fees & Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating Grants & Subsidies	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Employee Costs, Materials & Services	0.25%	1.25%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
CPI	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

- The proposed budget for 2020 represents the base year for the LTFP.
- The plan is based on 'business as usual'. It does not provide for any growth in services, service levels or changes in delivery beyond the budget initiatives already approved for 2020.
- Staff numbers are forecast to remain at current levels.
- An efficiency dividend of -2.00% has been applied to materials and services in 2020. This target is not applied in future years yet the effects of the efficiency dividend will compound over the forecast period.
- Capital investment is driven by the LTAMP and the Local Government Infrastructure Plan (LGIP).

Policies

The LTFP is influenced by the following policy documents. These policies are reviewed annually and adopted as part of the budget process.

Investment Policy

The majority of Council's revenue is received twice yearly following the levying of rates, causing a significant surge in cash held after each rating period.

This cash flow profile requires prudent cash management processes to ensure surplus funds are invested to maximise returns, subject to liquidity requirements and within the confines of Council's conservative risk profile.

Council's investment power is directed by the *Statutory Bodies Financial Arrangements Regulation 2007*. When placing investments, Council will invest only as authorised under current legislation, with approved institutions to facilitate diversification and minimise portfolio risk. Therefore, consideration will be given to the interest rate offered, the credit rating of the institution, future cash flow requirements and the funds currently held with particular financial institutions.

Debt Policy

Loans are an important source of funding for capital works. The full cost of such works should not be borne entirely by present day ratepayers but also by future ratepayers who will likewise benefit from the infrastructure being delivered.

Council's debt strategy and Schedule of Future Borrowings are closely monitored to ensure that the level of indebtedness falls within acceptable limits. The financial measures generated by QTC's Long Term Financial Model are used to assess affordability and sustainability.

Council adheres to the following principles with respect to debt:

- Borrowings will be restricted to expenditure on major projects that cannot be fully funded by revenue, grants and subsidies.
- Loan funds will not be utilised to finance operating activities.
- Undue reliance will not be placed on loans as a source of capital funding for the renewal of assets.
- Loans used to fund social infrastructure and business activities that will generate significant benefits or income of net worth will be to a maximum loan term of 20 years.
- Loans used to fund assets for social and other non-business activities which do not provide significant economic benefits or generate income of net worth will be to a maximum loan term of 5 years.
- The default repayment term of new loans is 20 years, although this will be determined on a case by case basis to ensure the best use of Council's surplus funds.

Council will review its net financial liabilities annually and continually evaluate its financing options to assess the relative risks and benefits of its debt strategy.

Revenue Policy

Council's Revenue Policy sets out the principles used for the making and levying of rates and charges, determining the purpose of and the granting of concessions for rates and charges, recovering overdue rates and charges and the methods for setting cost recovery and commercial fees.

Key Plan Outcomes

Revenue

It is essential that an appropriate level of revenue is generated to support the delivery of our corporate planning goals. Council endeavours to deliver a surplus budget, where total recurrent revenues exceeds total recurrent expenses, each financial year. The level of surplus is dependent on Council's future capital investment plans.

Rating Revenues

Council's main source of revenue is from rates and charges.

When adopting the annual budget, Council will set rates and charges at a level that provides for both current and future community requirements, after having undertaken detailed modelling to determine the impact of proposed increases on the various rating categories.

The key determinant in setting the level of rates is the requirement to fund existing levels of service while also planning for the future needs of the community. General rates are set to increase by 2.14% in 2020 and 2.50% per annum thereafter, while the growth in the number of rateable properties, dependent upon development activity in the region, is expected to rise 0.50% annually. Water, Wastewater and Waste Management are significant business units and the utility charges and future pricing paths have been based on full cost pricing principles in accordance with National Competition Policy.

Separate and special charges comprise the following:

- Community and Environment Charge – a separate charge levied per rateable assessment, for the purposes of assisting with the maintenance and improvements of community facilities and the enhancement of parks, reserves and natural areas within the region.
- Special Charge - Rural Fire Services Levy charged on properties within the rural fire area to fund the ongoing provision and maintenance of rural firefighting equipment.

- State Emergency Management Levy – a levy on all rateable properties, collected on behalf of and remitted to Queensland Fire and Emergency Services in accordance with the *Fire and Emergency Services Act 1990*.

Where possible, Council will endeavour to diversify revenue streams to reduce the dependence on general rates.

Other Revenues

Fees and Charges

Fees and charges are set on a full cost recovery basis where practicable and the principle of ‘user pays’ is applied where it is appropriate to do so and where the beneficiaries of Council’s services can clearly be identified. Revenue is forecast to increase by 2.50% annually.

Cost recovery fees are applied in accordance with Section 97 of the *Local Government Act 2009* and are set to recover no more than the essential costs incurred in providing the service and comprise labour, materials, equipment and overhead costs. Council may fix a cost recovery fee for an application for issuing or renewing a licence, permit, registration or other approval. Examples of these costs are animal registration fees, health and regulatory fees and development fees. These fees are reviewed annually to ensure that costs are being recovered. Where Council does not intend to recover the full cost of delivering services, it is important that the pricing decision is undertaken in the knowledge that the shortfall will be subsidised from other revenue sources.

Commercial charges, applied in accordance with Section 262(3)(c) of the *Local Government Act 2009*, are generally set to generate a commercial return for providing the service and include revenues from the sale of goods and services or rent of properties or facilities. These fees are reviewed to ensure they are suitable for the service provided and that an appropriate margin is being made. Examples include holiday park fees, airport passenger facilitation charges, waste disposal fees and community hall hire.

Interest & Investment Income

Council receives interest income from overdue rates and short to medium term cash investments.

Interest from cash investments is dependent on a number of factors such as the interest rate on offer, the amount of cash available to invest and future cash flow requirements. Currently, returns from investment are depressed as a result of the extended period of low interest rates and low returns are expected to continue over the forecast period. Owing to the uncertainty of economic conditions, there has been no forecast movement in rates between years.

Forecast interest from overdue rates is expected to be less than the previously prescribed maximum of 11% as a result of changes in the Local Government Regulation 2012 which has maximum rates based on the bank bill yield rate plus an 8% margin. The interest covers Council's debt recovery costs and interest revenue forgone. Council plans to apply the maximum rate as part of the annual budget. Given the current low yields this is expected to result in a rate less than 11% over the forecast period.

Grants & Subsidies

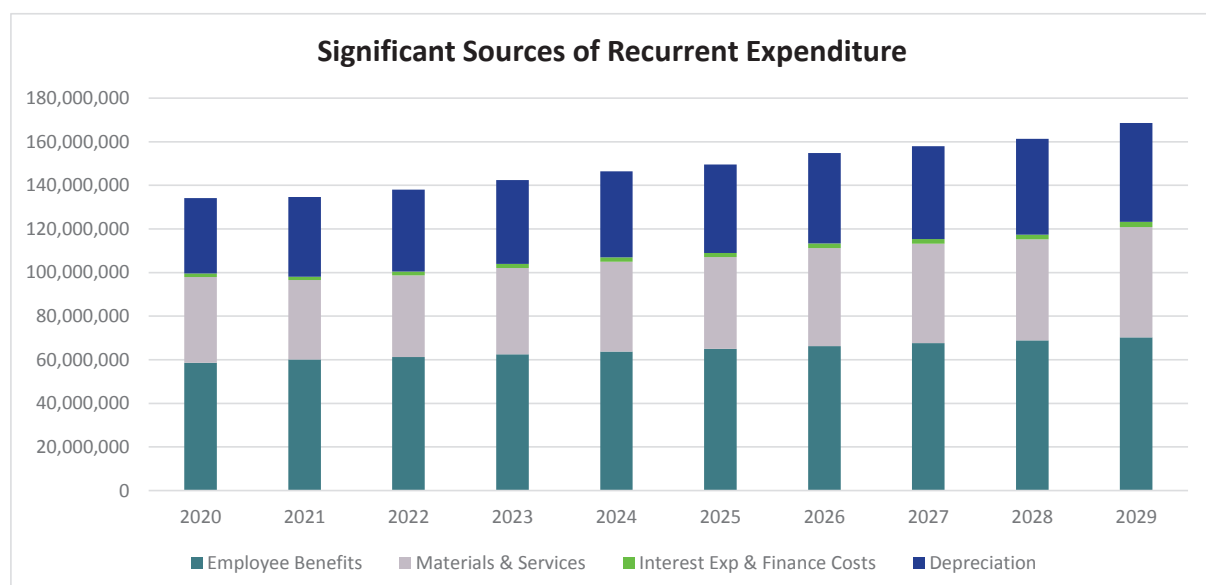
Council receives grants and subsidies from both the state and federal governments.

The Federal Assistance Grant comprises the largest component of grant funding. In previous years, indexation of the grant was frozen as a federal budget savings measure and the frequency and timing of receipts varied. While the indexation on the grant has been lifted, future government decisions around the timing and level of the Financial Assistance Grant remain a risk. These decisions could have an impact on Council's ability to deliver an operational surplus in any given year, although it's not expected to have an impact over the life of the LTFP.

Grant funding has been forecast to increase by 1.50% per annum and the assumption made that grant payments received in advance will continue for the life of the plan. These decisions will be reviewed annually and the timing and frequency of receipts will be closely monitored.

Expenditure

The significant sources of Council's operational expenses include employee benefits, materials and services, finance costs and depreciation expense. A representation of total operating expenses by source and proportion is shown in the following chart.



The forecast expenditure recognises whole of life costs resulting from new and upgraded capital investment.

Employee Benefits, Materials and Services

Employee benefits include wages and salaries, leave entitlements, superannuation and other employee costs. Materials and services include costs associated with repairs and maintenance and the acquisition of goods and services, including items such as insurance cover premiums, electricity expenses, consulting fees, legal charges, fuel, oil, advertising and communications.

The employee benefits, materials and services budget is carefully reviewed each year. The core budget is based on delivering existing operational services rather than providing new or expanded services. Any additional or alternative service delivery options are regarded as new initiatives and will be considered subject to funding constraints and the ability to be delivered in addition to business as usual. New initiatives that are part or fully funded and aligned with the objectives of the Corporate Plan will be given priority over new initiatives requiring funding by rate payers.

Employee costs are driven by the Certified Agreement, employee numbers and changes in the composition of the workforce. A 2.50% increase has been applied to employee costs in 2020. Council has applied a 2.00% efficiency dividend on materials and services expenditure in 2020 as on-going efforts to achieve efficiency gains and cost reductions are realised. By carefully monitoring expenditure on goods and services and assessing the need for discretionary operational projects, Council expects to achieve savings in goods and services expenditure in 2020. Organisational efficiencies will continue to be driven by the application of more rigorous purchasing controls and improved governance around both operational and capital expenditure. These benefits will compound over the life of the plan.

For 2021, employee benefits, materials and services costs have been forecast to increase by 1.25% per annum, whilst from 2022 costs have forecast to increase by 1.75% per annum.

Depreciation

Council continually reviews its asset data to ensure that the depreciation expense reflects the consumption of its assets based on their valuation, condition and useful life. The currency and accuracy of data is critical to effective asset and financial management.

Asset values are forecast to increase as additional assets are constructed or acquired by Council and as assets constructed by developers are donated to Council. To comply with accounting standards, regular independent valuations of Council's assets are conducted every three to five years, while desktop revaluations are performed

every year. Where the value increases there will be an increase in depreciation costs, which will have an impact on two of the three sustainability ratios.

Council expects increases in valuation to be in line with the CPI over the forecast period.

Finance Costs

Finance costs consist of borrowings, bank charges, merchant fees and other types of financial accommodations such as changes in the restoration and rehabilitation provision over time.

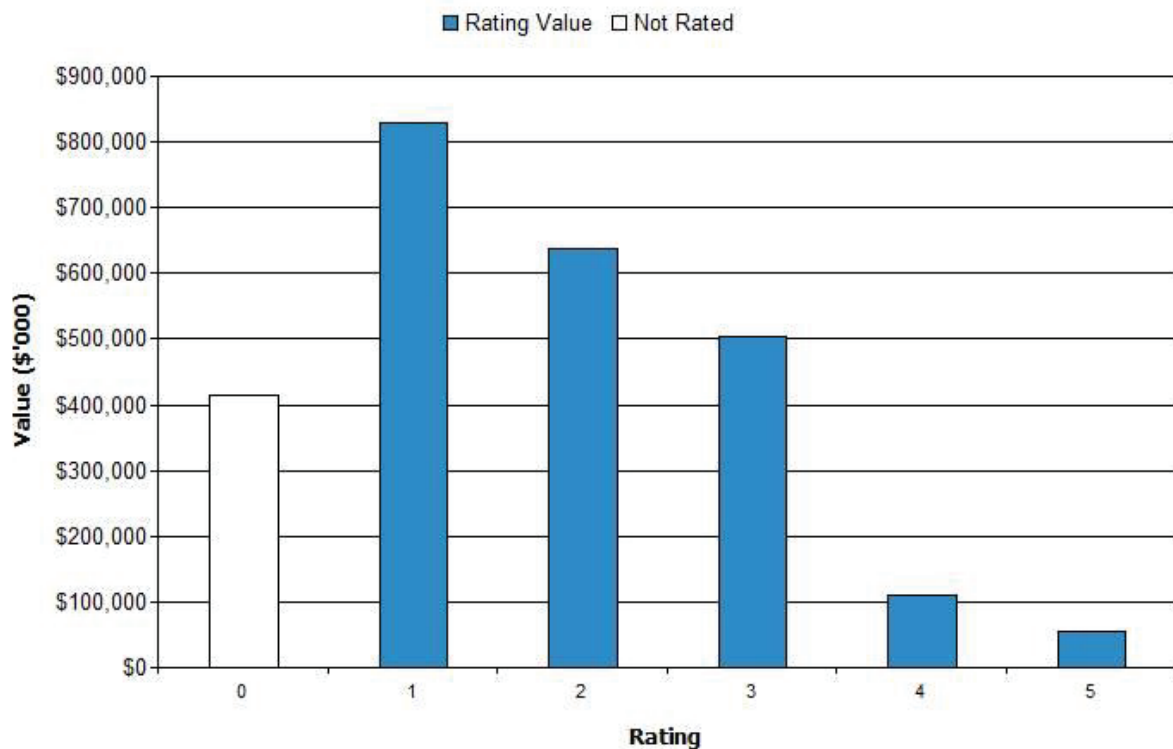
Interest costs have been based on the interest rates and expected debt balances of our existing loan portfolio over the next ten years, plus the additional interest payable on new loans taken out over the life of the plan. As the loans are fixed they will not be subject to market volatility.

Assets

Council is responsible for the provision of a diverse range of services, a significant number of which are provided through infrastructure and other assets owned and managed by Council. Council controls and maintains assets with a combined replacement value of over \$2.3 billion.

The region was subjected to severe flood damage in 2011 and even more serious flooding in 2013. Disaster recovery funding provided by the Queensland Reconstruction Authority enabled Council to employ substantial additional resources throughout the region to restore public assets over a period of time. As a result, the majority of Council's infrastructure is in relatively good condition. This is reflected in the Council's asset profile, provided by the LTAMP and shown on the following page.

Bundaberg RC - Condition Profile (Strategy)



Condition Grading	Description of Condition
0	New
1	Very Good Condition
2	Good Condition: Minor defects only
3	Fair or Moderate Condition: Routine maintenance required
4	Poor Condition: Maintenance required to return to Accepted Level of Service
5	Very Poor Condition: Consider Renewal

Simple Condition Grading Model

In providing these asset-based services Council is faced with notable challenges, particularly the continued requirement to renew existing infrastructure in the face of greater competition for funds and increasing community expectations; and pressure from population growth and changing demographics influencing the quantity and type of assets and services required.

Council acknowledges that asset management is a learning process. Improved systems and processes will provide a greater evidence base for capital investment decisions. Better information from asset management plans and their integration with the long term planning process will provide the LTFF with improved financial data and support the appropriate allocation of resources and offer informed investment and borrowing decisions.

Capital Investment

Council is focussed on delivering its capital expenditure projects in a timely manner and with as little impact on ratepayers as possible.

Council's capital funding priorities are ordered as follows:

1. Debt redemption;
2. Renewals, as identified by the LTAMP;
3. New and upgraded trunk infrastructure, as identified by the LGIP; and
4. Strategic projects – new and upgrades.

A list of proposed projects and funding source are maintained in the Capital Investment Plan (CIP). As plans are further developed, forecasts will change and annual expenditure will be reviewed as part of the budget adoption process.

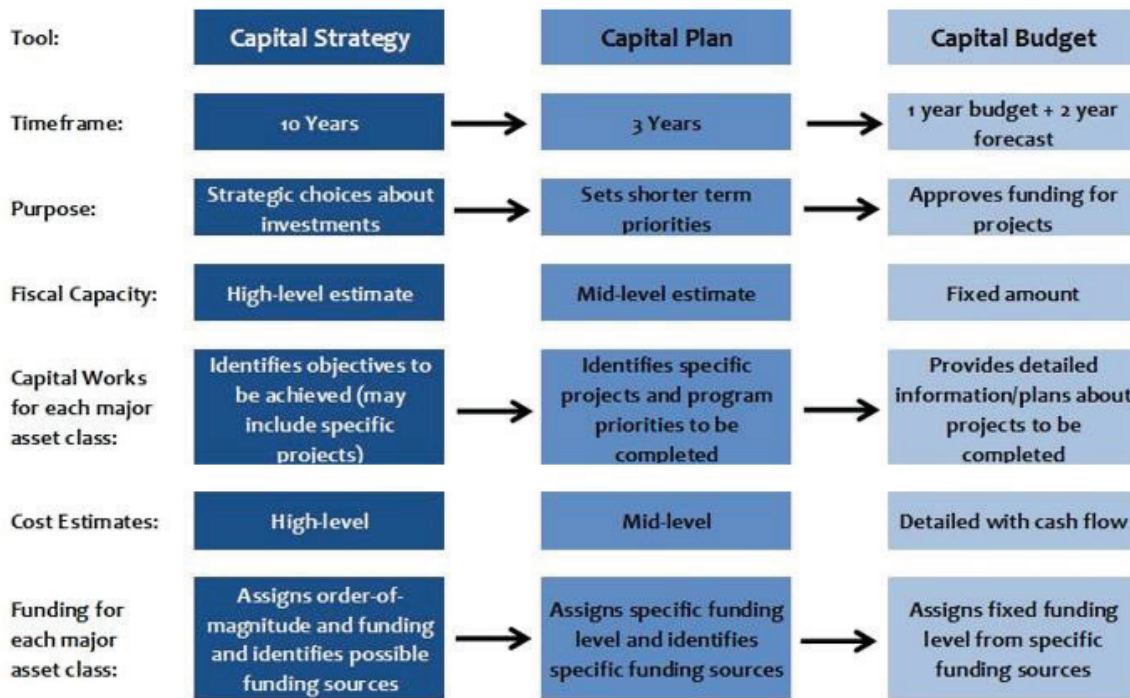
A key component of Council's long term financial planning is the first three years of the CIP, consisting of a list of proposed projects and funding sources. These projects are assessed via the Project Decision Framework (PDF). The PDF advances capital expenditure projects from concept identification, through options analysis to business case development. Depending on the complexity of a project, it may be approved to enter the forward forecast or budget at the concept stage, at the options analysis or upon completion of the business case. The PDF process offers increased visibility over projects, funding decisions and the impact of delivering these projects on long term financial planning.

From year four onward, the CIP focuses on renewals and future trunk infrastructure (integrated from the LTAMP and the LGIP respectively) and strategic projects.

Any capital upgrades or new capital expenditure commits Council to ongoing future operational, maintenance, depreciation and renewal expenses for the life of the asset. Such capital expenditure decisions are based on rigorous and documented economic appraisals considered in the context of these lifecycle costs and their implications for long term financial sustainability.

The CIP is reviewed at least annually.

The following table summarises Council's financial strategy with respect to capital investment.



The 10 year estimates are performed at a higher level, given the extended time frame involved. The 3 year timeframe will be subject to more rigour, allowing significant lead time for the systematic scoping, design and approval of projects, thereby enabling Council to budget with a greater degree of certainty in each budget year.

Council is currently focused on the following objectives:

- Continued improvement of asset management systems and asset information to promote better financial forecasting and planning for sustainable service delivery;
- Continued integration of asset management processes with corporate and operational planning and budgetary practices;
- Scheduling an affordable and deliverable capital program over the life of the LTFF;
- Ensuring lifecycle costs are captured in the LTFF;
- Ensuring that capital expenditure on renewals and trunk infrastructure is driven by the LTAMP and LGIP, respectively;
- Preparing project submissions to source increased grant funding to offset the cost of new and upgraded capital infrastructure;
- Seeking capital revenue opportunities, such as selling identified surplus land assets, to support planned new capital expenditure;
- The development of a formal prioritisation framework to assist with decision making during the budget process that will determine the appropriate scheduling of capital projects proceeding through the PDF;
- Bringing together all aspects of asset management planning into a single decision-making tool; and

- Appropriate community consultation to identify desired service levels to ensure that service provision meets the needs of the community and does not create a need for rate increases well in excess of inflation.

By concentrating on these processes, Council reduces the risk of:

- Large-scale, unplanned capital renewals resulting from inadequate planning for renewal and maintenance expenditure;
- Significant failure of community infrastructure which could lead to financial stress;
- Increasing public liability claims resulting from injuries in public places and Council owned or controlled facilities;
- Incorrectly prioritising capital projects that do not align with community priorities or required, urgent infrastructure;
- Failure to accurately reflect whole-of-life costs in forecasts;
- A capital works program that is not affordable; and
- Asset service levels that are higher than required.

Capital Funding

Council's significant capital funding streams include infrastructure charges, federal and state capital grants and subsidies, borrowings and general revenue.

Infrastructure Charges

Infrastructure charges are collected by Council to support the delivery of trunk infrastructure necessary to accommodate new development and growth within our community. These charges are the main mechanism through which Council funds this type of infrastructure, although grants and rates contribute to a lesser degree.

Council's adopted infrastructure charges have been set by resolution below the state government's maximum charges. Council has set its charges at a level that it believes provides an appropriate balance between development viability and funding the construction of new trunk infrastructure to meet our desired standards of service.

The current rate of development is assumed to continue and infrastructure charges are expected to remain at existing levels.

Capital Grants

A further source of capital revenues are grants from the state and federal governments. Council's ability to attract funding for its major projects is critical to the delivery of its planned capital works program. Funding for capital works is often tied to a particular funding program of the government and, once approved, the grant will be for a specific project. Where a project exceeds the funded component, Council will be

required to fund the shortfall. Where a funding application is unsuccessful, Council must decide whether to proceed with the project using other funds or defer the project until grant funding is obtained.

The capital grant funding in the forecast model is based on a combination of historical amounts for those funding programs expected to continue in the future, secured funding for projects and estimates of grants that may be secured in future years for strategic projects. Additional grants will be applied for in future years as details of the funding programs become known and the LTFF will be adjusted if successful. The forecast capital grant revenues are expected to be conservative.

Other Issues

National Competition Policy

Council's financially significant business activities are Water, Wastewater, and Waste Management. The business activities to which the Code of Competitive Conduct has been applied are the Bundaberg Airport and Council's Holiday Parks.

In accordance with the competitive neutrality principle, Council has set prices on the same basis as the private sector by making adjustments for the advantages and disadvantages of public ownership. Competitive neutrality requires us to subject our own business activities to notional tax equivalents, adjustments for any cost of funds advantages, as well as regulations as they apply to private enterprise.

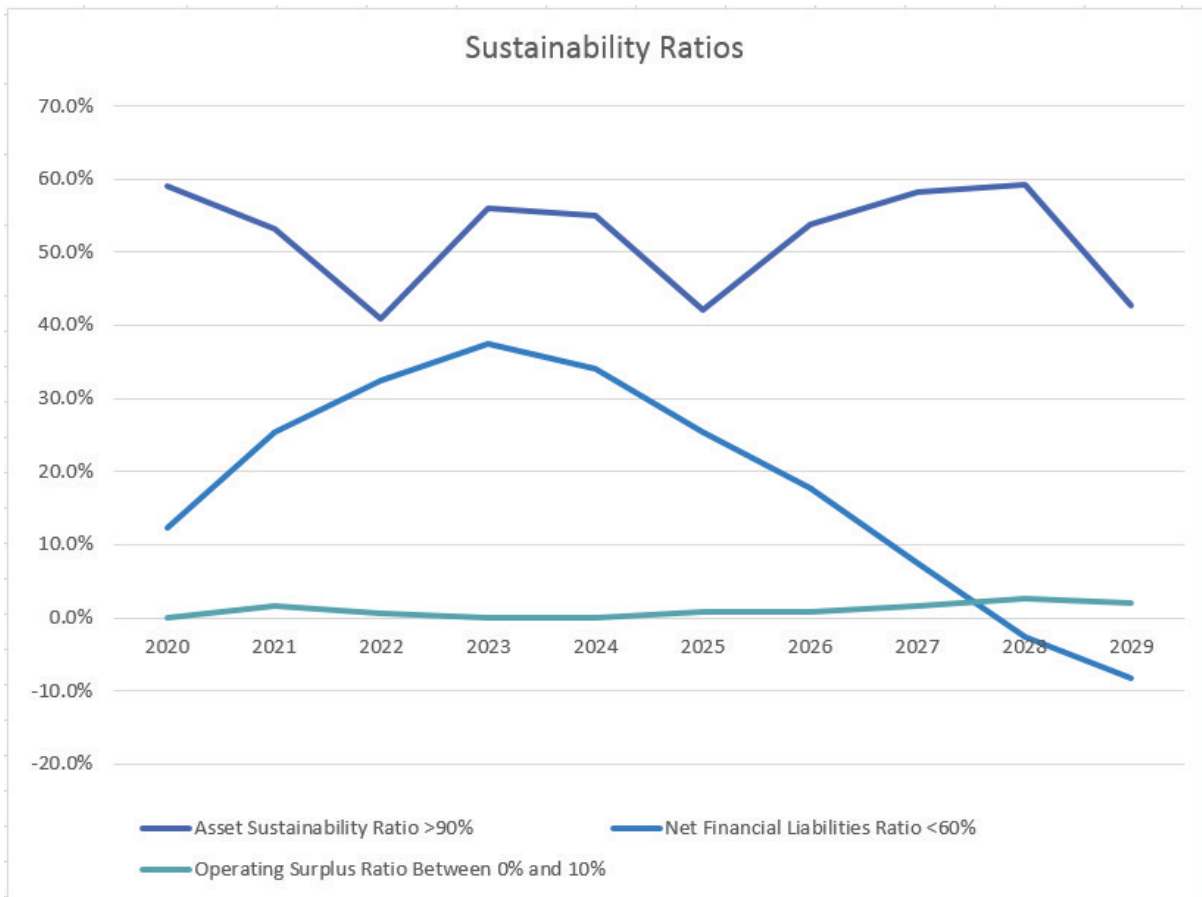
Community Service Obligations (CSOs) are instruments through which social welfare goals are delivered to the wider community. A CSO arises where Council requires a business activity to undertake activities which it would not elect to do on a commercial basis or would only undertake commercially at higher prices. Funding from general revenue, representing the avoidable cost or net revenue forgone from the provision of the CSO, will be provided to the business activity to cover the cost of providing non-commercial community services. All CSOs are adopted and applied in a uniform manner across all regions, between like customers in different locations, to ensure equity across the community.

It is important to note that the principal purpose of applying competitive neutrality adjustments to a business activity is to ensure that prices reflect full cost recovery. The necessary competitive adjustments in each business activities' cost base has been applied and the pricing paths of Council's significant business reflect our obligations under National Competition Policy.

Forecast of Financial Sustainability Indicators

Key sustainability ratios produced from the LTFF are shown below:

Measure	Target	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Asset Sustainability Ratio	>90%	59.0%	53.1%	40.9%	56.0%	54.9%	42.1%	53.7%	58.2%	59.3%	42.8%
Net Financial Liabilities Ratio	<60%	12.4%	25.4%	32.5%	37.4%	34.0%	25.4%	17.8%	7.4%	-2.5%	-8.3%
Operating Surplus Ratio	Between 0% and 10%	0.1%	1.6%	0.6%	0.0%	0.1%	0.9%	0.9%	1.7%	2.7%	2.1%



Sustainability Indicators Summary

Asset Sustainability Ratio

An approximation of the extent to which the infrastructure assets managed by a local government are being replaced as they reach the end of their useful lives.

The asset sustainability ratio approximates 52% for the forecast period and remains below the target minimum of 90% for the duration of the plan, indicating that depreciation expenses significantly exceed the forecast spending on asset renewals.

While the LTAMP seeks to optimise the forecast of asset renewal requirements, we recognise that it is an evolving process and anticipate further refinements to the plan. This may produce greater alignment with accounting depreciation calculations and help move this ratio closer to the target over time. The following matters will be considered and addressed, if necessary, to assist in this incremental process:

- Identifying and prioritising renewal projects in the 10 year capital program;
- Ensuring that accurate expenditure is identified for capital renewal projects;
- Refining the accuracy and completeness of asset management data;
- Assessing the appropriateness of current asset valuations and depreciation methodologies; and
- Integrating asset management planning with budgeting and forecasting.

It is also important to note that a significant proportion of Council's assets are in good condition, as indicated in the condition profile above. Using depreciation expense rather than renewal requirements as an indicator of replacement needs can disadvantage those Councils with assets in better condition. In such situations, falling below the ratio may indicate fewer replacement needs rather than a failure to fund all asset renewal requirements.

Council is confident that the asset sustainability ratio actually reflects the condition of the majority of our assets rather than signifying a backlog of needed renewal expenditure.

Net Financial Liabilities Ratio

An indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.

The net financial liabilities ratio remains significantly below the threshold of 60% at all times and is evidence of Council's ability to fund its net financial liabilities from recurrent revenue. Despite a number of significant infrastructure projects set to proceed over the forecast period, Council's level of borrowing remains prudent and affordable.

Operating Surplus Ratio

An indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes

Council reports a positive operating surplus ratio over the long term and an average operating surplus of \$2.5 million. This demonstrates healthy levels of revenue that can be used to service debt, provide for future growth requirements and fund capital expenditure without compromising the level of service expected by ratepayers.

Risks

The table on the following pages highlight potential risks to Council's sustainability and possible mitigating actions. These risks will be monitored over the life of the plan to ensure the validity of the assumptions used in the LTFF and that the resulting measures of financial performance produced by the model remain meaningful.

Conclusion

The financial forecast and associated sustainability indicators demonstrate Council's long-term financial viability. Whilst Council's asset sustainability ratio generally remains below the target minimum over the life of the forecast, Council's asset management plans indicate that the level of renewal expenditure is appropriate given the condition of our assets.

Consistent operating surpluses suggests that we are favourably disposed to weather major unforeseen financial shocks and adverse changes in the business environment with only minor revenue or expenditure adjustments. Council exhibits adequate capacity to meet its financial commitments in the short, medium and long-term.

Risk	Impact	Likelihood	Mitigation
<p>Government Grants</p> <p>Due to changes in funding programs and the potential for redirection of funds, particularly as governments and their priorities change, there is a degree of uncertainty over the level of grants and subsidies that will be received in the future.</p>	Moderate	Possible	<p>Maximise own source revenue to minimise reliance on external operational funding assistance.</p> <p>Maximise the use of external capital funding sources for planned, strategic infrastructure projects.</p>
<p>Cost Shifting</p> <p>Potential for cost shifting from other levels of government and regulatory or legislative changes can impose considerable costs on Council that will need to be met through rates and charges or a possible reduction in service delivery.</p>	Moderate	Possible	<p>Ensure appropriate actions by representative bodies are taken to minimise cost shifting and advocate for the provision of compensation payments, where possible, for imposed regulatory changes.</p>
<p>Infrastructure Charges</p> <p>The current rate of development is assumed to continue and infrastructure charges forecast to remain at current levels, but due to the difficulty in predicting development activity, infrastructure charges may fluctuate and not meet the requirements of the LGIP.</p>	Minor	Possible	<p>Council has elected to set infrastructure charges at a level that it believes provides an appropriate balance between encouraging development but which also supports the delivery of trunk infrastructure necessary to accommodate new development.</p>
<p>Capital Works Program</p> <p>Ongoing risk of introducing additional unplanned assets that may have a significant impact on ongoing financial sustainability and result in higher than anticipated rate increases.</p> <p>Higher than anticipated capital expenditure will adversely affect the level of cash held, which will result in reduced interest revenue and a worsening of Council's operating position.</p> <p>Unforeseen infrastructure failure necessitating greater than expected capital funding, including borrowings.</p>	Major	Possible	<p>The development of a capital investment prioritisation framework to facilitate decision making and ensure that prioritisation principles and detailed project evaluations are upheld.</p> <p>Ensure that the capital works program is affordable and lifecycle costs are recognised appropriately.</p> <p>Maximise the use of external capital funding for planned, strategic infrastructure priorities.</p> <p>Undertake community consultation to determine the satisfaction with current levels of service and balance desired service levels with the community's ability and willingness to pay for those services.</p> <p>Manage the community's expectations on service levels by informing them of the costs of providing those services and the implications on rates resulting from service level decisions.</p>

Risk	Impact	Likelihood	Mitigation
<p>Dividends from Business Units</p> <p>The general fund is heavily reliant on internal transfers from the water and wastewater businesses. Any reduction or removal of these transfers would necessitate considerable adjustment to the general rate levied on the community.</p> <p>Any transfer of ownership or responsibility from Council to another entity without appropriate compensation or shareholding would have drastic implications for financial sustainability outcomes.</p>	Major	Unlikely	<p>The pursuit of revenue strategies that secure stable income streams for water and wastewater to ensure the reliability of these transfers. Where volatility has the potential to occur (e.g. water consumption charges), Council will ensure that a sufficient cushion exists to mitigate these effects.</p> <p>Ensure appropriate actions by representative bodies are being undertaken to retain local ownership of water and wastewater assets and responsibilities.</p>
<p>Cost Indexation</p> <p>Higher than forecast cost indexation for operating and/or capital costs.</p>	Moderate	Possible	Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community needs or desires.
<p>Interest Expense</p> <p>Borrowing costs have been calculated based on existing rates. Rates are historically low and any upward pressure on rates will increase expense and costs.</p>	Minor	Possible	Council reviews its net financial liabilities quarterly to ensure that borrowings are aligned with its Debt Policy and continually evaluates its financing options to assess the relative risks and benefits of its debt strategy.
<p>Revenue</p> <p>Growth in Council revenue streams may be affected if forecast growth outcomes do not materialise.</p>	Minor	Unlikely	Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth.

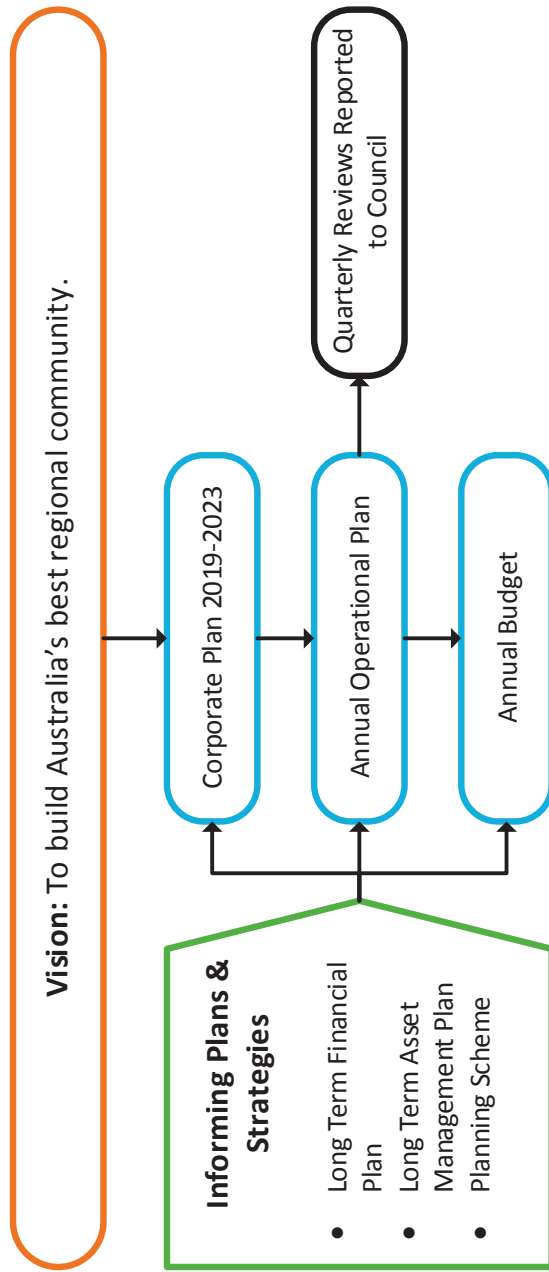
**2019 - 2020
Operational Plan**

About the Operational Plan

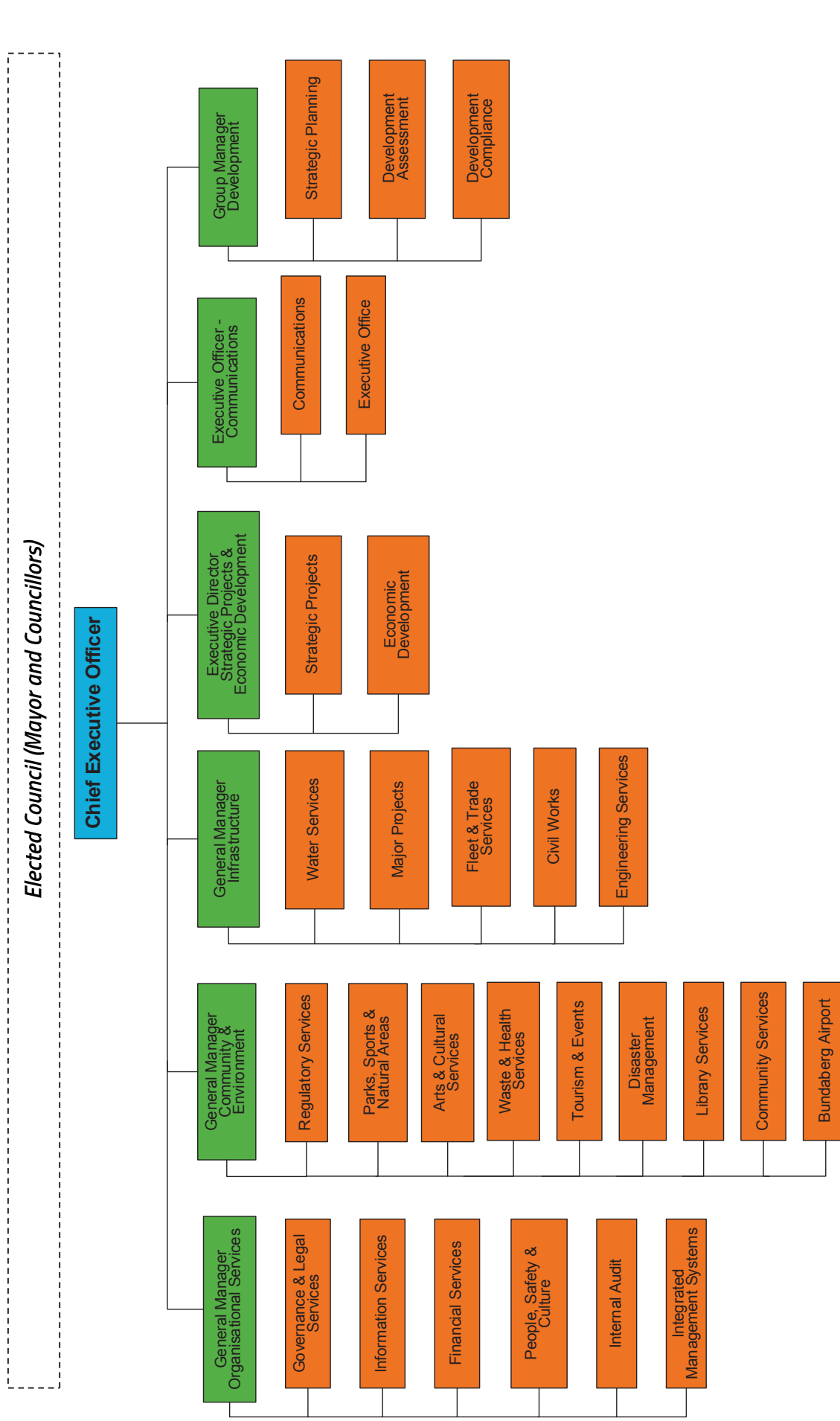
Council's Operational Plan identifies our priorities and services, which are translated into measurable actions for the financial year, to deliver the strategies identified in our 2019-2023 Corporate Plan. These actions are reported to Council each quarter and outlines the progress towards achieving the Corporate Plan goals.

The Operational Plan is a legislative requirement pursuant to the *Local Government Act 2009* and *Local Government Regulation 2012*.

The image below represents the strategic planning and reporting framework used by Council.



Organisational Structure



Managing Risk

Council recognises that effective risk management is paramount in managing its enterprise risks to achieve its corporate strategies, objectives and vision for the future. Council's commitment to risk management practices aim to effectively manage and limit risk exposure but also identify opportunities through best practice risk management strategies and continuous improvement established in accordance with Risk Management Standard AS/NZS IS 31000: 2018.

Management of operational risks is achieved by Council's commitment to the identification and implementation of processes appropriate to the ongoing management of risk through regular reporting to the Audit and Risk Committee of enterprise risks and the Risk Management Program, continuous review of the Integrated Risk Management Policy, Risk Management Framework and risk assessment tools, training for staff at induction and regular review of risk registers.

Corporate Plan Themes & Strategies



Our community

1.1 Economic growth and prosperity

Strategies

- 1.1.1 Provide responsive, consistent and timely customer service to our residents, investors and developers.
- 1.1.2 Promote and support use of new technology across the organisation and region's economy as part of the intelligent communities plan.
- 1.1.3 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.
- 1.1.4 Promote our region as a preferred investment destination nationally and internationally.
- 1.1.5 Develop a pipeline of strategic projects that support organisational and economic development objectives, including procuring external grant funding.

1.2 Safe, active, vibrant and inclusive community

Strategies

- 1.2.1 Provide facilities, parks, open spaces, services, and programs that promote and support our community's safety and physical well-being.
- 1.2.2 Manage our road landscapes, urban areas and recreational environments to support our community's lifestyle, and to enhance the identity, special character and heritage of our region.
- 1.2.3 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.
- 1.2.4 Implement disaster prevention strategies and maximise community preparedness for disaster events.
- 1.2.5 Develop a Cultural Strategy, that celebrates and embraces our local connections to First Nation Peoples and other cultures.

1.3 An empowered and creative place

Strategies

- 1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement with the arts and culture.
- 1.3.2 Provide leadership in creative innovation, opportunities for learning and social and cultural development.
- 1.3.3 Advocate and support heritage and culture programs, projects, plans and events, which create a positive identity for the region.



Our environment

2.1 Infrastructure that meets our current and future needs

Strategies

- 2.1.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.
- 2.1.2 Plan and implement council's long-term and annual capital works improvement program that reflects community needs and expectations.
- 2.1.3 Apply renewable and clean energy strategies in operational management and project development and construction.
- 2.1.4 Manage and maintain council owned buildings, facilities and assets that support and facilitate social connectedness and community life.

2.2 Sustainable and affordable essential services

Strategies

- 2.2.1 Connect our people, places and industries by maintaining and improving road transport, pathway and drainage networks.
- 2.2.2 Supply potable water and wastewater services that ensure the health of our community in accordance with council's service standards.
- 2.2.3 Provide safe and efficient waste services to protect our community and environment.
- 2.2.4 Provide effective and efficient fleet and trade services for operations and projects across council.

2.3 Sustainable built and natural environments

Strategies

- 2.3.1 Manage, maintain, rehabilitate and protect our natural resources and regional ecosystems.
- 2.3.2 Educate and engage with the community to encourage greater involvement in the protection of the natural environment and the development of land use policy.
- 2.3.3 Review and consistently enforce local laws, the planning scheme, and other associated environment and public health legislation to ensure they meet community standards.
- 2.3.4 Provide environmental health and community services and programs to support regional wellbeing.



Our people our business

3.1 A sustainable financial position

Strategies

- 3.1.1 Develop and maintain a comprehensive long-term Financial Plan.
- 3.1.2 Apply responsible fiscal principles for sustainable financial management.
- 3.1.3 Review, monitor and evaluate asset management.
- 3.1.4 Develop strong governance and funding networks with local, state and national stakeholders.

3.2 Responsible governance with a customer-driven focus

Strategies

- 3.2.1 Ensure our workforce is adequately trained and supported to competently manage themselves and their work.
- 3.2.2 Provide friendly and responsive customer service, in keeping with council values and community expectations.
- 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and council policies and procedures.
- 3.2.4 Exercise whole-of-council adherence to, and compliance with, council's policies and procedures, in keeping with our corporate values and community's expectations.
- 3.2.5 Provide and review systems, programs and processes to ensure effective and efficient service delivery to meet community expectations.

3.3 Open communication

Strategies

- 3.3.1 Keep our community and workforce informed and up-to-date in matters of agency and community interest.
- 3.3.2 Proactively support and encourage community engagement and collaboration.
- 3.3.3 Develop consistent messaging and professional communications that establish a positive profile and identity for council and our region.
- 3.3.4 Review and develop updated and relevant communication platforms, modes, mediums and content.

Game Changers

Game changers represent four areas which Council intends to excel, outside of its core business services.



Connected and leveraged infrastructure

- Enhance connectivity to drive economic growth and urban productivity.
- Better leveraging of existing infrastructure, improving outcomes for residents and business.



Advocacy and investment attraction

- Partner with relevant stakeholders to deliver tangible investment outcomes.
- Proactively pursue public and private investment in projects that build our community and strengthen our economy.



Use of digital and innovative technologies

- Develop and implement a new Intelligent Communities Plan that positions the Bundaberg Region as a model intelligent community in regional Australia.



Organisational and cultural excellence

- Improve leadership capability to empower employees.
- Maintain high levels of transparency and accountability throughout the organisation.
- Grow and maintain a diverse and inclusive staff.
- Support our community with strong financial management and investment.

Performance Measure Indicators

The following symbols will be used in quarterly reports to indicate the progress of performance measures.

Indicator	Status	Indicator meaning
✓	On track	Initiative is proceeding to plan with no indication of future impediments.
●	Monitor	Progress is not as expected but action is being/has been taken and is expected to be back on track within the next reporting period.
✗	Action required	Progress is significantly behind schedule. Decisive action is required to get back on track.
—	Trend	This data is being collected for observation and analysis.
✓	Completed	Initiative or project has been completed.

Performance Measures

A performance measure is a value, either qualitative or quantitative, that tracks how effectively Council is achieving key business objectives and strategies goals. These measures are used to review and evaluate Council's progress against its goals and strategies.



Our community

1.1 Economic growth and prosperity

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.1.1 Provide responsive, consistent and timely customer services to our residents, investors and developers.						
Percentage planning and building searches are issued within statutory and corporate timelines.	Development Assessment	≥ 95%	✓	✓	✓	✓
Percentage of total development applications decided within 10 days.	Development Assessment	≥ 30%	✓	✓	✓	✓
Percentage of total development approvals decided within 35 days or less.	Development Assessment	≥ 85%	✓	✓	✓	✓
Percentage of total concurrence agency referrals decided within 10 days.	Development Assessment	≥ 90%	✓	✓	✓	✓
Percentage of applications to endorse Subdivision Plans decided within 20 days.	Development Assessment	≥ 85%	✓	✓	✓	✓
Plumbing Services: Percentage of approvals decided within 20 days.	Water Services Branch	≥ 95%	✓	✓	✓	✓
Plumbing Services: Fast-track Approvals: Percentage of approvals decided within 5 days.	Water Services Branch	≥ 95%	✓	✓	✓	✓
Connections: Percentage of new water and wastewater connections installed within 25 days.	Water Services Branch	≥ 95%	✓	✓	✓	✓
Strategy 1.1.2 Promote and support use of new technology across the organisation and region's economy as part of the intelligent communities plan.						
Progress of actions in Intelligent Community Plan Bundaberg.	Strategic Projects & Economic Development	Progress				✓
Strategy 1.1.3 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.						
Preparation of Bundaberg Regional Advocacy Program.	Strategic Projects & Economic Development	Progress				✓
Percentage increase or decrease in business entities registered.	Strategic Projects & Economic Development	Trend				✓
Percentage growth in our region's Gross Regional Product.	Strategic Projects & Economic Development	≥ 2%				✓
Export Growth: Value of goods exported from the Bundaberg Region.	Strategic Projects & Economic Development	≥ \$1,800,000,000				✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Unemployment rate for the Bundaberg region.	Strategic Projects & Economic Development	< 6.50%				✓
Strategy 1.1.4 Promote our region as a preferred investment destination nationally and internationally.						
Number of passengers processed through Bundaberg Regional Airport terminal.	Airport	≥ 30,000	✓	✓	✓	✓
Holiday Parks: Percentage Holiday Park accommodation is occupied.	Facilities Management	Trend	✓	✓	✓	✓
Estimated number of participants at the Childers Festival.	Community Events	Trend	✓			
Bundaberg North Burnett Tourism Partnership Agreement: Total number of visitors to the Bundaberg Region in the year (inclusive of domestic and international).	Tourism Operations	Trend				✓
Percentage of the total Accounts Payable suppliers spend (excluding Corporate Purchase Cards) with local business categories A, B and C, as defined in the Procurement and Contract Manual.	Strategic Procurement	60%	✓	✓	✓	✓
Strategy 1.1.5 Develop a pipeline of strategic projects that support organisational and economic development objectives, including procuring external grant funding.						
Demonstrated pipe line of shovel ready capital projects aligned with the organisations Advocacy Priorities list.	Strategic Projects & Economic Development	Maintenance of 3-4 strategic economic capital projects per year.				✓

1.2 Safe, active, vibrant and inclusive community

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.2.1 Provide facilities, parks, open spaces, services, and programs that promote and support our community's safety and physical well-being.						
Percentage of agreed service levels have been met.	Parks & Gardens	≥ 85%	✓	✓	✓	✓
Number of physical activity and preventative health initiatives promoted and supported by Council.	Sport & Recreation	≥ 25	✓	✓	✓	✓
Number of community members participating in preventative health programs and projects.	Sport & Recreation	Trend		✓		✓
Strategy 1.2.2 Manage our road landscapes, urban areas and recreational environments to support our community's lifestyle, and to enhance the identity, special character and heritage of our region.						
Development approvals are audited for compliance.	Development Strategic Planning	Yes/No		✓		✓
Strategy 1.2.3 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.						
Number of service users with improved ability to access appropriate services.	Neighbourhood Centres	≥ 4,000	✓	✓	✓	✓
Number of service users with improved quality of life.	Neighbourhood Centres	≥ 4,000	✓	✓	✓	✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Number of community development partnerships, projects and initiatives promoted and supported by Council.	Community Development	25	✓	✓	✓	✓
Number of community grants provided.	Community Development	Trend	✓	✓	✓	✓
Number of financial assistance requests/applications supported (individuals/sporting organisations/events).	Sport & Recreation	Trend	✓	✓	✓	✓
Local Law, Animal Management – number of community education programs delivered/attended.	Regulatory Services	≥ 10	✓	✓	✓	✓
Events/Workshop: Number of attendees to workshop for events.	Community Events	Trend				✓
Number of occasions that information, advice and referral services were provided.	Neighbourhood Centres	Trend	✓	✓	✓	✓
Number of service users who received a service.	Neighbourhood Centres	Trend	✓	✓	✓	✓
Community Support Services Commonwealth Home Support Programme & Queensland Community Care (State & Federal Funded): Number of service users who received a service.	Community Care	Trend	✓	✓	✓	✓
Access to Services - Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved ability to access appropriate services.	Community Care	≥ 50	✓	✓	✓	✓
Quality of Life - Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved quality of life.	Community Care	≥ 300	✓	✓	✓	✓
Social Connectedness - Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved social connectedness.	Community Care	≥ 150	✓	✓	✓	✓
Funded Programs (State & Federal): Percentage programs and services are demonstrating compliance with standards and meeting funding targets.	Community Care	≥ 98.00%				✓
Strategy 1.2.4 Implement disaster prevention strategies and maximise community preparedness for disaster events.						
Number of Local Disaster Management Group (LDMG) Meetings held.	Disaster Management	1	✓	✓	✓	✓
Annual assessment of Local Disaster Management Plan and local disaster arrangements in accordance with Emergency Management Assurance Framework.	Disaster Management	Score ≥ 5 out of 10				✓
Strategy 1.2.5 Develop a Cultural Strategy, that celebrates and embraces our local connections to First Nation Peoples and other cultures.						
Implementation of the Cultural Strategy.	Arts & Cultural Services	Yes/No		✓		

1.3 An empowered and creative place

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement with the arts and culture.						
Number of patrons using our libraries.	Library Services	≥ 70,000	✓	✓	✓	✓
Number of participants in our community programs.	Library Services	≥ 2,000	✓	✓	✓	✓
Number of visitors to BRAG and ChArts.	Galleries - BRAG & ChArts	Trend	✓	✓	✓	✓
Seats booked as a percentage of total seats available.	Moncrieff Entertainment Centre	Trend	✓	✓	✓	✓
Number of community groups using the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	Trend	✓	✓	✓	✓
Number of patrons visiting the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	≥ 8,000	✓	✓	✓	✓
Days booked as a percentage of total days available.	Moncrieff Entertainment Centre	Trend	✓	✓	✓	✓
Strategy 1.3.2 Provide leadership in creative innovation, opportunities for learning and social and cultural development.						
Number of participants in our Digital Literacy programs.	Library Services	≥ 100	✓	✓	✓	✓
Number of Moncrieff Entertainment Centre initiatives designed to grow our performing arts community.	Moncrieff Entertainment Centre	≥ 3	✓	✓	✓	✓
Number of Galleries initiatives designed to grow our visual arts community.	Galleries - BRAG & ChArts	Trend	✓	✓	✓	✓
Strategy 1.3.3 Advocate and support heritage and culture programs, projects, plans and events, which create a positive identity for the region.						
Attendee satisfaction at Childers Festival from survey results.	Community Events	≥ 90%	✓			



Our environment

2.1 Infrastructure that meets our current and future needs

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.1.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.						
Percentage of complaints formally acknowledged within 5 days.	Development Compliance	= 100%	✓	✓	✓	✓
Percentage amendment 5 to the Bundaberg Regional Council Planning Scheme 2015 has been completed and adopted.	Development Strategic Planning	June 2019				✓
Percentage Local Plan for Branyan Identified Growth Area completed.	Development Strategic Planning	June 2019				✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.1.2 Plan and implement councils' long-term and annual capital works improvement program that reflects community needs and expectations.						
Delivery of Wastewater Capital Projects Program: Percentage of adopted budget completed.	Water Services Branch	95%	✓	✓	✓	✓
Delivery of Water Capital Projects Program: Percentage of adopted budget completed.	Water Services Branch	95%	✓	✓	✓	✓
Strategy 2.1.3 Apply renewable and clean energy strategies in operational management and project development and construction.						
Progress of recommendations in Sustainable Bundaberg 2030.	Strategic Projects & Economic Development	Progress				✓
Strategy 2.1.4 Manage and maintain council owned buildings, facilities and assets that support and facilitate social connectedness and community life.						
Percentage usage of the Recreational Precinct.	Facilities Management	Trend	✓	✓	✓	✓
Percentage usage of halls and community facilities including Coronation Hall, School of Arts and Gin Gin RSL.	Facilities Management	Trend	✓	✓	✓	✓
Number of visitors to iconic facilities (Hinkler Hall of Aviation and Fairymead House).	Tourism Services	> 4,000	✓	✓	✓	✓
Number of visitors attending events at the Bundaberg Multiplex Convention Centre.	Tourism Services	Trend	✓	✓	✓	✓
Swimming Pools: Community satisfaction or suitability of facility to promote active and healthy community life.	Community Services	≥ 90%				✓

2.2 Sustainable and affordable essential services

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.2.1 Connect our people, places and industries by maintaining and improving road transport, pathway and drainage networks.						
Percentage of Roads,-Drainage and Footpath Customer Requests (CRMs) completed within allocated time periods.	Engineering Services Corridor & Program Management	≥ 80%	✓	✓	✓	✓
Replacement of footpath assets in accordance with Long Term Asset Management Plan.	Engineering Services Asset Management	100% per annum				✓
Replacement of road assets in accordance with the Long Term Asset Management Plan	Engineering Services Asset Management	100% per annum				✓
Replacement of Stormwater Assets in accordance with Long Term Asset Management Plan.	Engineering Services Asset Management	90% per annum				✓
Strategy 2.2.2 Supply potable water and wastewater services that ensure the health of our community in accordance with councils' service standards.						
Water supply reliability: Percentage of customers who do not experience a planned interruption.	Water Services Branch	≥ 95%	✓	✓	✓	✓
Water supply quality: Water quality incidents per 1,000 connections.	Water Services Branch	≤ 5	✓	✓	✓	✓
Water supply quality: Water quality complaints per 1,000 connections.	Water Services Branch	≤ 10	✓	✓	✓	✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Water supply usage: Raw water usage vs allocation. Water usage as a percentage of allocation for Bundaberg Region.	Water Services Branch	≤ 80%	✓	✓	✓	✓
Wastewater reliability: Percentage of customers who do not experience interruption.	Water Services Branch	≥ 95%	✓	✓	✓	✓
Wastewater reliability: Sewer main breaks and chokes per 100km of mains.	Water Services Branch	≤ 40	✓	✓	✓	✓
Wastewater: Number of reportable incidents.	Water Services Branch	≤ 5	✓	✓	✓	✓
Wastewater odour complaints per 1,000 connections.	Water Services Branch	< 5	✓	✓	✓	✓
Strategy 2.2.3 Provide safe and efficient waste services to protect our community and environment.						
Growth in the number of households and businesses with a weekly waste and fortnightly recycling kerbside collection service.	Waste & Health Services	Trend				✓
Strategy 2.2.4 Provide effective and efficient fleet and trade services for operations and projects across council.						
Asset Maintenance: Percentage of work tickets completed when scheduled.	Fleet & Trade Services	≥ 95%	✓	✓	✓	✓
Percentage of internal client survey results satisfactory or above.	Fleet & Trade Services	> 75%	✓	✓	✓	✓
Percentage of overall plant, vehicle and equipment availability.	Fleet & Trade Services	≥ 95%	✓	✓	✓	✓

2.3 Sustainable built and natural environments

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.3.1 Manage, maintain, rehabilitate and protect our natural resources and regional ecosystems.						
Biosecurity Surveillance: Number of properties inspected.	Natural Resource Management	≥ 325	✓	✓	✓	✓
Strategy 2.3.2 Educate and engage with the community to encourage greater involvement in the protection of the natural environment and the development of land use policy.						
Number of public awareness, education programs and activities delivered.	Natural Resource Management	≥ 8	✓	✓	✓	✓
Number of community environmental protection and management activities participated in.	Natural Resource Management	10	✓	✓	✓	✓
Strategy 2.3.3 Review and consistently enforce local laws, the planning scheme, and other associated environment and public health legislation to ensure they meet community standards.						
Percentage of annual Regulatory Services revenue budget collected across all three areas.	Regulatory Services	≥ 90%	✓	✓	✓	✓
Strategy 2.3.4 Provide environmental health and community services and programs to support regional wellbeing.						
Number of illegal dumping and littering complaints investigated.	Environmental Health Services	Trend	✓	✓	✓	✓
Number of community health/education programs delivered.	Environmental Health Services	≥ 6	✓	✓	✓	✓



Our people our business

3.1 A sustainable financial position

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 3.1.1 Develop and maintain a comprehensive long-term Financial Plan.						
Annual Review of Long-term Financial Plan.	Financial Services	Yes				✓
Strategy 3.1.2 Apply responsible fiscal principles for sustainable financial management.						
Sufficient capital is available to meet forecast operational needs and maintained over the long-term financial forecast. Level of funds available greater than Council's minimum cash requirement.	Financial Services	≥ \$40,000,000	✓	✓	✓	✓
Meeting legislative and operational standards for cash flow, investments, financial audits and accounts payable.	Financial Services	Yes	✓	✓	✓	✓
Minimum return on investments is 1.3 times the bank bill swap rate.	Financial Services	≥ 1.30	✓	✓	✓	✓
Outstanding rates as a percentage of rates levied, prior to six monthly rates billing.	Financial Services	< 5%	✓	✓	✓	
Operating Surplus: Ratio is between 0 and 10% of total operating revenue for whole of council.	Financial Services	0-10%	✓			
Receive an unqualified audit opinion for the Annual Financial Statements.	Financial Services	Yes	✓			
Long-term net financial liabilities does not exceed 60% of total operating revenue.	Financial Services	≤ 60%	✓			
Number of payments outside of terms.	Accounts Payable	≤ 90	✓	✓	✓	✓
Strategy 3.1.3 Review, monitor and evaluate asset management						
Reconciliation of assets and infrastructure.	Engineering Services Asset Management	= 25%	✓	✓	✓	✓
The capital expenditure on replacement assets is consistent with the Long-term Asset Management Plan.	Financial Services	Yes	✓			
Strategy 3.1.4 Develop strong governance and funding networks with local, state and national stakeholders.						
Actively seek and apply for funding opportunities from the State and Federal Governments.	Strategic Projects & Economic Development	Trend	✓	✓	✓	✓
Implement a controlled funding application process, ensuring high quality applications and meeting the reporting requirements and project milestones of the funding agreements.	Financial Services	90% of projects delivered in accord with the Funding agreements.	✓	✓	✓	✓

3.2 Responsible governance with a customer-driven focus

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 3.2.1 Ensure our workforce is adequately trained and supported to competently manage themselves and their work.						
Percentage of staff trained in Right to Information and Information Privacy legislation during induction.	Governance & Legal Services	≥ 90%	✓	✓	✓	✓
Fraud and Corruption Training: Percentage of staff trained in fraud and corruption prevention	Governance & Legal Services	≥ 85%				✓
Percentage of staff satisfied with training and development received.	Organisational Development	Satisfaction >95%	✓	✓	✓	✓
Average number of days for recruitment process (approval to offer of employment).	Human Resources Operations	Average 30 business days	✓	✓	✓	✓
Internal investigations are managed in a timely manner.	Human Resources Operations	Average 30 business days	✓	✓	✓	✓
Strategy 3.2.2 Provide friendly and responsive customer service, in keeping with council values and community expectations.						
Regulatory Services – Number of proactive officer generated CRMs across all three areas.	Regulatory Services	Trend	✓	✓	✓	✓
Percentage of call centre enquiries answered in accordance with Customer Service Charter.	Customer Service	≥ 90%	✓	✓	✓	✓
Percentage of customer requests (CRMs) overdue or outstanding in relation to assigned timeframes.	Customer Service	≤ 15%	✓	✓	✓	✓
Strategy 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and council policies and procedures.						
Percentage of Administrative Action Complaints received and processed within applicable timeframes.	Governance & Legal Services	≥ 90%	✓	✓	✓	✓
Percentage of insurance claims processed submitted within timeframes.	Governance & Legal Services	≥ 95%	✓	✓	✓	✓
Percentage of Right to Information and Information Privacy applications processed within legislative timeframes.	Governance & Legal Services	= 100%	✓	✓	✓	✓
Corporate and Operational risks reported to Audit and Risk Committee.	Governance & Legal Services	Yes/No	✓	✓	✓	✓
Percentage of appropriate and current contractual arrangements in place for council owned and/or managed property.	Governance & Legal Services	≥ 80%		✓		✓
Percentage of up-to-date documents published in IMS.	Integrated Management Systems (IMS)	≥ 90%	✓	✓	✓	✓
Strategy 3.2.4 Exercise whole-of-council adherence to, and compliance with, council's policies and procedures, in keeping with our corporate values and community's expectations.						
Number of Internal Quality, Safety, Environmental and (systems and processes) Audits completed.	Integrated Management Systems (IMS)	≥ 2	✓	✓	✓	✓
Number of Internal Audits completed.	Internal Audit	≥ 2	✓	✓	✓	✓
Strategy 3.2.5 Provide and review systems, programs and processes to ensure effective and efficient service delivery to meet community expectations.						
Information Services service desk tickets opened vs. closed.	Information Services	≤ 0	✓	✓	✓	✓
Customer support satisfaction based on surveyed users.	Information Services	≥ 80%	✓	✓	✓	✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Percentage of information mapping services availability.	Information Services	≥98%	✓	✓	✓	✓
Operational risks reviewed quarterly by operational areas.	Governance & Legal Services	≥ 75%	✓	✓	✓	✓

3.3 Open communication

Performance Measure	Department Responsibility	Target	Reporting Frequency			
<i>Strategy 3.3.1 Keep our community and workforce informed and up-to-date in matters of agency and community interest.</i>						
<i>Strategy 3.3.2 Proactively support and encourage community engagement and collaboration.</i>						
Number of Council articles published on bundabergnow.com	Communications	70	✓	✓	✓	✓
Interaction with social media posts: Shares, comments and likes on Facebook, Instagram, YouTube and Twitter.	Communications	5% increase on last quarter	✓	✓	✓	✓
Total number of followers on Facebook, Twitter, Instagram and YouTube.	Communications	5% increase on last quarter	✓	✓	✓	✓
<i>Strategy 3.3.3 Develop consistent messaging and professional communications that establish a positive profile and identity for council and our region.</i>						
Sentiment analysis – a breakdown of the tone of all media mentions and whether they are positive, negative or neutral.	Communications	<10% negative sentiment	✓	✓	✓	✓
<i>Strategy 3.3.4 Review and develop updated and relevant communication platforms, modes, mediums and content.</i>						
Website visitation: Number of users.	Communications	5% increase on last quarter	✓	✓	✓	✓
Website visitation: Length of stay.	Communications	Trend	✓	✓	✓	✓

Game Changers Performance Measures

Connected and leveraged infrastructure

- Enhance connectivity to drive economic growth and urban productivity.
- Better leveraging of existing infrastructure, improving outcomes for residents and business.

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy: Strategic infrastructure plans developed for all classes of community infrastructure.						
The Local Government Infrastructure Plan is reviewed annually.	Development	100% by June 2020				▼
Strategy: Annual infrastructure capital programs are completed in accord with adopted strategic plans and in accord with budget.						
Completion of business as usual projects (routine projects that Council has control over) including renewals, own source of funding and completed Project Decision Framework.	Financial Services	90% per annum	▼	▼	▼	▼
Completion of Bespoke Projects (specific/uncommon projects) subject to external factors including grant specific funding, in partnership with or dependent on external entities commitment, dependent on another Bespoke Project or delivered under tender.	Financial Services	60% per annum	▼	▼	▼	▼
Strategy: Annual investment in infrastructure renewal is not less than the annual costs of infrastructure depreciation.						
Renewal expenditure and budget is informed by and in accord with the Long Term Asset Management Plan.	Financial Services	>90%	▼	▼	▼	▼
Strategy: Ten year Capital Plan developed.						
Ten year capital investment plan maintained and revised to inform the original budget and amended budgets.	Financial Services	Yes/No				▼

Advocacy and investment attraction

- Partner with relevant stakeholders to deliver tangible investment outcomes.
- Proactively pursue public and private investment in projects that build our community and strengthen our economy.

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy: Preparation and delivery of a Bundaberg regional advocacy program.						
Advocacy priority list reviewed annually by Council	Strategic Projects and Economic Development	100%				▼
Strategy: Demonstrated new investment in strategic projects.						
Annual review of investment in strategic projects	Strategic Projects and Economic Development	100%				▼

Use of digital and innovative technologies

- Develop and implement a new Intelligent Communities Plan that positions the Bundaberg Region as a model intelligent community in regional Australia.

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy: Delivery of the Bundaberg Regional Intelligent Communities Plan.						
Annual review of Intelligent Communities Plan	Strategic Projects and Economic Development	100%				▼
Strategy: Organisational and region wide adoption of innovative smart technologies.						
Annual review of adoption of innovative and smart technologies	Strategic Projects and Economic Development	100%				▼

Organisational and cultural excellence

- Improve leadership capability to empower employees.
- Maintain high levels of transparency and accountability throughout the organisation.
- Grow and maintain a diverse and inclusive staff.
- Support our community with strong financial management and investment.

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy: Develop and implement People and Performance Strategy:						
Health and Safety Strategic Plan actions completed by timeframe.	Work Health and Safety	Milestone	✓	✓	✓	✓
Health and Safety Strategic Plan Key Performance Indicators met.	Work Health and Safety	90%	✓	✓	✓	✓
Strategy: Implement Communications and Marketing Strategy:						
Improved community satisfaction as measured in the annual survey.	Communications	Trend		✓		✓
Strategy: Budget is delivered on time and on budget.						
Recurrent revenue and recurrent expenditure is within the budget parameters.	Financial Services	+ or – 10%	✓	✓	✓	✓

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Building Australia's best regional community